THE Commercial & Financial Chronicle AND

Quotation Supplement (Monthly) | Street Railway Supplement (Semi Annually)
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The Chronicle.

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CLEARING HOUSE RETURNS.

The following table, made up by telegraph, etc., indicates that the total bank clearings of all the clearing houses of the United States for the week ending to-day, Oct. 14, have been $1,791,362,526, against $2,199,618,049 last week and $1,381,567,750 the corresponding week of last year.

CLEARINGS. Returns by Telegraph.	Week Ending October 14. 1899.	1898.	P. Cent.
New York	$984,933,629	$685,265,987	+36·4
Boston	119,423,192	91,851,714	+30·0
Philadelphia	72,208,992	57,909,481	+24·7
Baltimore	16,324,749	16,768,860	−2·6
Chicago	112,833,296	96,324,356	+17·1
St. Louis	31,787,224	27,554,248	+15·2
New Orleans	7,596,625	6,304,411	+20·5
Seven cities, 5 days	$1,295,062,717	$981,978,952	+31·9
Other cities, 5 days	205,417,963	176,247,613	+16·6
Total all cities, 5 days	$1,500,480,680	$1,158,226,565	+29·6
All cities, 1 day	290,881,846	223,341,185	+30·2
Total all cities for week	$1,791,362,526	$1,381,567,750	+29·7

The full details of clearings for the week covered by the above statement will be given next Saturday. We cannot, of course, furnish them to-day, bank clearings being made up by the various clearing houses at noon on Saturday, and hence in the above the last twenty-four hours of the week have to be in all cases estimated, as we go to press Friday night.

We present below our usual detailed figures for the previous week, covering the returns for the period ending with Saturday noon, Oct. 7, and the results for the corresponding week in 1898, 1897 and 1896 are also given. In comparison with the preceding week there is an increase in the aggregate exchanges of eight hundred and fourteen million dollars, the gain at New York being seven hundred and one millions. Contrasted with the week of 1898 the total for the whole country shows an increase of 49·0 per cent. Compared with the week of 1897 the current returns record a gain of 67·3 per cent, and the excess over 1896 is 123·8 per cent. Outside of New York the increase over 1898 is 27·7 per cent. The excess over 1897 reaches 37·9 per cent, and making comparison with 1896 the gain is seen to be 77·1 p. c.

Clearings at—	Week ending October 7. 1899.	1898.	1899 P. Cent.	1897.	1896.
	$	$		$	$
New York	1,450,652,632	889,055,650	+63·2	771,364,108	559,935,113
Philadelphia	102,628,383	77,561,626	+32·3	73,966,166	58,455,375
Pittsburg	40,922,745	20,360,162	+101·0	17,452,192	13,641,711
Baltimore	20,276,219	23,288,382	−12·9	17,405,260	13,352,135
Buffalo	5,351,191	4,668,395	+14·6	5,017,962	4,306,361
Washington	2,274,800	2,230,917	+2·0	2,127,428	2,058,829
Rochester	2,425,008	1,825,597	+33·4	1,686,317	1,388,279
Syracuse	1,496,475	1,187,257	+26·0	1,002,412	857,002
Scranton	1,087,695	876,258	+24·1	796,483	774,191
Wilmington	1,244,029	901,030	+38·1	779,329	635,526
Binghamton	431,900	357,100	+20·7	358,200	316,000
Total Middle	1,628,801,070	1,025,302,874	+59·3	891,959,817	655,720,522
Boston	164,714,581	113,892,883	+44·6	113,033,376	87,468,072
Providence	7,145,100	5,789,400	+23·4	5,536,800	5,146,000
Hartford	2,884,269	2,931,537	−1·6	2,824,133	2,538,171
New Haven	1,662,149	1,935,470	−13·1	1,729,850	1,547,920
Springfield	1,534,309	1,675,545	−9·0	1,398,360	1,186,636
Worcester	1,665,227	1,716,368	−3·0	1,682,505	1,437,151
Portland	1,456,127	1,753,890	−17·0	1,653,078	1,383,728
Fall River	1,205,283	839,988	+43·6	1,114,450	1,092,489
Lowell	773,554	791,423	−2·3	729,769	641,809
New Bedford	576,038	649,024	−11·2	602,038	451,733
Tota New Eng	188,626,637	131,975,631	+39·1	130,304,359	102,883,769
Chicago	139,985,715	117,784,353	+18·8	108,004,895	74,830,160
Cincinnati	16,730,000	15,103,250	+10·8	13,901,200	11,173,150
Detroit	9,075,715	6,960,243	+30·4	6,662,228	5,861,017
Cleveland	13,044,784	7,703,260	+69·3	6,713,871	5,220,653
Milwaukee	6,492,767	6,019,694	+8·0	6,237,021	4,476,524
Columbus	5,777,500	4,325,000	+36·7	3,481,200	3,218,000
Indianapolis	2,939,552	2,423,935	+21·3	2,695,485	1,865,451
Peoria	2,504,433	1,982,162	+26·3	1,864,275	1,663,894
Toledo	2,133,461	2,591,972	−17·7	1,753,592	1,436,863
Grand Rapids	1,277,922	1,032,341	+23·7	950,807	805,966
Dayton	1,085,557	827,315	+31·2	793,952	612,946
Evansville	937,704	742,137	+26·3	.....	.....
Youngstown	284,398	348,409	−18·4	270,719	.....
Springfield, Ill	300,000	280,000	+28·6	.....	.....
Lexington	438,505	423,623	+3·5	291,107	276,091
Akron	407,000	386,700	+5·4	285,000	223,000
Kalamazoo	350,000	313,443	+11·7	337,700	267,100
Saginaw	335,648	309,216	+8·5	294,442	262,744
Rockford	221,853	187,305	+18·4	197,472	130,785
Springfield, Ohio	237,212	194,684	+47·6	165,555	146,551
Canton	278,506	207,431	+34·2	186,938	163,116
Tot. Mid. West'n.	204,948,232	170,038,373	+20·5	154,967,457	112,703,290
San Francisco	22,551,502	17,308,111	+30·3	15,985,075	11,977,216
Salt Lake City	3,316,699	1,636,514	+102·6	2,048,910	987,465
Portland	2,459,396	2,194,431	+12·1	1,991,497	1,635,865
Los Angeles	1,874,276	2,385,109	−21·4	1,315,896	904,366
Seattle	2,937,101	1,245,684	+135·8	700,611	525,000
Spokane	1,602,924	1,028,437	+55·8	778,448	766,886
Tacoma	1,168,140	837,553	+39·5	707,955	524,690
Helena	603,847	555,069	+8·6	450,000	512,882
Fargo	536,854	270,000	+98·8	337,504	544,468
Sioux Falls	167,686	141,691	+18·3	86,567	77,836
Total Pacific	37,218,425	27,602,619	+34·8	24,402,463	18,456,694
Kansas City	16,940,337	13,231,021	+28·0	11,460,523	10,046,128
Minneapolis	16,391,084	12,824,817	+27·8	11,628,561	10,537,577
Omaha	7,375,876	7,689,101	−4·1	6,089,602	3,536,562
St. Paul	5,596,732	5,863,635	−4·6	5,886,736	4,684,879
Denver	4,706,974	3,617,592	+30·1	2,426,029	1,953,893
St. Joseph	3,499,125	2,874,562	+21·7	1,681,649	1,026,211
Des Moines	1,706,157	1,340,287	+25·8	1,260,000	948,819
Davenport	1,349,191	1,277,416	+8·8	1,042,155	400,000
Sioux City	1,295,000	1,028,996	+25·8	836,014	588,071
Topeka	742,782	645,558	+15·0	466,860	266,288
Wichita	476,166	382,700	+24·6	420,700	356,507
Fremont	181,569	160,255	+13·3	112,069	88,927
Hastings	156,183	127,879	+22·7	115,091	88,439
Tot. other West	60,417,176	51,063,752	+18·3	43,326,612	34,567,426
St. Louis	36,338,667	30,895,895	+17·6	27,393,667	20,547,642
New Orleans	9,387,948	6,446,680	+45·6	7,053,218	8,716,618
Louisville	8,880,077	6,916,986	+28·4	6,408,656	4,888,368
Galveston	5,558,450	5,064,400	+9·1	4,483,150	3,749,850
Houston	4,890,757	5,286,637	−7·5	4,660,990	3,218,316
Savannah	3,111,145	3,971,082	−21·7	4,086,461	3,665,835
Richmond	3,806,940	2,844,954	+33·8	3,442,754	2,274,172
Memphis	2,672,792	2,100,789	+27·2	2,361,391	2,700,618
Atlanta	2,098,166	1,879,236	+11·7	1,807,451	1,600,509
Nashville	1,557,199	1,327,016	+17·3	1,775,000	977,780
Norfolk	1,213,618	1,120,300	+8·3	1,015,043	1,091,957
Augusta	1,155,945	1,133,501	+1·9	1,195,188	1,180,463
Knoxville	616,686	637,768	−3·3	457,721	399,067
Fort Worth	796,760	883,532	−9·8	913,900	679,132
Birmingham	726,676	512,772	+41·7	459,333	499,464
Macon	689,000	649,000	+6·2	1,005,000	.....
Little Rock	506,522	302,652	+67·4	439,606	378,334
Chattanooga	377,181	388,043	−2·8	294,807	252,576
Jacksonville	221,950	208,009	+6·7	195,696	216,799
Total Southern	84,606,509	72,599,319	+16·5	69,449,125	58,527,128
Total all	2,199,618,049	1,475,562,561	+49·0	1,314,400,835	982,858,829
Outside N. York	748,965,417	586,526,911	+27·7	543,036,727	422,993,716
Montreal	17,308,396	18,452,450	−6·2	14,601,837	11,183,445
Toronto	12,326,062	10,108,984	+21·9	9,213,050	6,838,338
Winnipeg	2,778,772	2,004,775	+38·6	3,116,663	1,358,623
Halifax	1,560,000	1,354,820	+16·7	1,450,000	1,334,399
Hamilton	929,076	806,581	+15·2	819,128	775,519
St. John	529,137	686,575	−22·9	627,216	718,642
Victoria*	613,236	.....	.....	.....	.....
Vancouver	956,048	605,069	+58·0	.....	.....
Total Canada	36,407,491	34,019,185	+7·0	29,827,894	22,158,966

* Not included in totals.

OUR STATE AND CITY SUPPLEMENT.

The regular semi-annual number of our STATE AND CITY SUPPLEMENT is issued to-day and is sent to all subscribers of the CHRONICLE. Very extensive revisions have been made in the matter contained in the SUPPLEMENT, and the tables and statistics brought down to the latest dates.

THE FINANCIAL SITUATION.

The monetary situation has been a little less tense this week. Arrivals of gold from Europe have reached $2,460,461 and from Cuba $433,000, and a small amount of transfers from San Francisco has been made. Another influence affecting the money market favorably was the announcement on Tuesday by the Treasury Department that it will anticipate the interest due on the Government debt November 1st, without rebate, and all interest falling due after that date until the end of this fiscal year (June 30th) at a discount of two-tenths of one per cent a month. Of course the offer does not cover the interest due July 1 1900. Hence altogether the aggregate amount anticipated by the Department only includes about * $24,664,000, of which $4,363,244 40 is due in November and will, as stated, be paid without rebate, the balance ($20,300,760 90) being disbursed only at a discount of two-tenths of one per cent. Probably not more than half of the latter total, and very likely not as much, will be applied for. In other words, as the Government revenue promises to continue in excess of disbursements these anticipated interest payments cannot of themselves go very far to relieve the monetary situation. The hope is, however, that they will tend to lessen the special strain impending during the coming two and a-half months and so help to tide the market over to the middle of January, when the interior flow, it is claimed, will be reversed.

Other than our own money market, the breaking-out of the war in the Transvaal, about which we have written in a subsequent column, is the most important incident. Actual hostilities, though, have for the moment produced less disturbance in the markets here and at London than the rumors of the event had previously caused at both points. A further rise in our rates for foreign exchange was chiefly due to that influence, though in part to easier money in London and less stringency here. But the fact that nothing except extreme rates for money in New York can in the months of largest exports in the year give a favorable cast to our foreign exchange market is not a promising condition.

A feature which may be taken as a straw indicating the trend in industrial affairs has been the special movement in print cloths during the last two weeks. Go back to August, 1898; then that branch of the dry-goods trade was struggling under a heavy burden of accumulated stocks and insufficient consumption even to absorb current production. Indeed, as the stock continued to increase, on October 17, a year ago, a combined arrangement was perfected to reduce production. Fifty-two mills at Fall River then signed an agreement for united action, not only curtailing the output of cloths, but also putting into the hands of a committee certain sizes of goods, including almost the entire stock, with the power to regulate prices. Not until the current year opened did the operations under this arrangement begin to show the change that was being made. In January the mills began to run on full time and current consumption absorbed the full make. On February 20 the committee marked up 64x64s to 2¾ cents, and on February 27 the outlook was so favorable that the managers announced that on April 3 they would return to the wage scale in force prior to the cut-down of January 1898. Since April and even before that many of the mills have been running over time. Last month the outlook had grown to be very encouraging. With October the demand for these goods has set in as never before. The sales, it is said, last week and this week have been over 2,000,000 pieces; advances in prices the early part of the week were reported on all classes of narrow goods except the four placed in the hands of the committee, and now the committee has marked up its price to 3 cents. Thus at length it happens that a trade which was desperately low down a year ago stands to-day in a highly prosperous and promising state.

The wonderful activity and buoyancy of the iron industry, is well shown in the monthly blast furnace report issued the present week by the "Iron Age" of this city. This report states that on October 1 the weekly capacity of the active furnaces was 272,428 tons, or 10,758 tons above the figure for September 1. In face of this increase, stocks (sold and unsold) have further declined, and seem in danger of becoming entirely exhausted. At 272,428 tons per week the country is producing at the rate of over fourteen million tons a year. Prices for most grades of iron and steel are over double what they were twelve month ago, and are still rising. Bessemer pig at Pittsburg, for instance, is quoted at $24 00 against $10 40 in October last year, and steel billets at the same point are $38 50 against $15 50.

The report of the Agricultural Bureau at Washington, issued this week, allows one to draw more definite conclusions than before as to this year's crops. On the whole this latest statement calls for no important modifications of previous estimates. The corn yield, according to these figures, will not quite meet the most sanguine expectations, but the crop will be, it would seem, in excess of two thousand million bushels, and thus will rank among the largest crops of this cereal ever harvested. The oats crop will also hold an exceptional position in this respect, as from the Bureau's figures of the average yield per acre the production will amount to over 785 million bushels. With reference to wheat, the Department withholds its final report, the same as in other years, but states that it will be ready for publication much earlier than in the past. Enough is known of this crop to warrant the statement that the production will be in the neighborhood of a hundred million bushels less than the exceptional yield of last year, which amounted to 675 million bushels.

The Nashville Chattanooga & St. Louis annual report has been issued this week, and we print considerable portions of it on subsequent pages. The

*November interest	$4,363,244 40
December interest	126,822 50
January to June, inclusive	20,173,938 40
Total included in offer	$24,664,005 30

property, as is known, is controlled in the interest of the Louisville & Nashville, but it is managed as a separate property, with Major J. W. Thomas, who has so long and so ably guided its affairs, as the executive head. The company has paid no dividends since November of last year, but examination of the report shows that earnings and traffic are being developed in a satisfactory way, the same as heretofore, and that the company's affairs are in good condition. As a matter of fact the gross earnings increased from $5,646,549 to $6,021,766, being the first time in the company's history that the six-million mark has been attained. Net remained substantially the same as in the year before. This apparent lack of growth, however, is readily explained. The report tells us that expenses were added to in the sum of $183,983 by reason of the restoration of wages to the basis prevailing in 1893 and were also increased $100,720 through the inclusion of betterment outlays which formerly it was the practice to charge to Cost of Road. Notwithstanding these outlays, the income account shows a balance of $354,536 above fixed charges for the twelve months, equal to 3½ per cent on the $10,000,000 of stock outstanding. Only one dividend of one per cent was paid, calling for $100,000, and the balance of $254,536 was carried to the credit of profit and loss. The company was able to reduce the aggregate of its notes payable during the year from $1,501,512 to $1,351,100.

The market for money on call has been distinctly easier this week. The tendency was gradually downward after Tuesday. Loans at the Stock Exchange on call during the week have been at 2 per cent and at 19 per cent, averaging about 7 per cent. The range on Monday was from 19 per cent to 6 per cent, with the bulk of the business at 10 per cent. On Tuesday loans were made at 12 per cent and at 3 per cent, with the majority at 8 per cent, and the lower rate was recorded in the last hour, when the day's requirements had been satisfied. On Wednesday the range was from 8 per cent to 3 per cent, with the bulk of the business at 6 per cent. On Thursday loans were made at 7 per cent and at 2 per cent, the latter in the last half-hour, and the majority of the loans were at 6 per cent. On Friday the range was from 6 per cent to 4 per cent, with the bulk of the business at 5 per cent. Banks and trust companies, while quoting 7 per cent as the minimum, have in some few cases loaned below that rate, but the bulk of the new loans made by them have been at 7 per cent. There is a good demand for time money for short dates, but lenders seem to prefer to place their loans for at least six months, and they are indisposed to make contracts for shorter periods. Therefore the business is limited, but the transactions reported are at 6 per cent for all dates from four to six months on good mixed Stock Exchange collateral. It is a noteworthy fact that for the first time within the recollection of the most experienced dealers in commercial paper sales have been made of such paper at rates lower than those ruling for collateral loans for the same period. Heretofore time loans on collateral have been usually made at from ½ to ¾ of 1 per cent below the rates for single-name paper. Now the reverse is the case, and quotations for time loans are higher than those for paper. The reason assigned is that the demand for paper is chiefly from out of town, and the buyers prefer the paper to time loans on collateral because the former is more convenient for them, and, moreover, the negotiation can be more directly made. Some of the banks have this week bought paper in this market for institutions as far west as Milwaukee, at from 5 to 5½ per cent for single names. Other purchases have been made at the same rates for banks and capitalists in Eastern and in near-by Southern cities. In many instances the paper so bought for Western banks has been made in their own locality and preference has been given to it because of familiarity with the names. Near-by purchasers of paper have taken New York names, of which they have found a choice assortment. Very few of the institutions in this city have bought paper this week; as a rule the banks are out of the market. Brokers report the supply good and of excellent quality. Quotations are 5½ per cent for sixty to ninety-day endorsed bills receivable, 5½@6 per cent for prime and 6 per cent and above for good four to six months' single names. Banks with large correspondence note indications of the more active employment of money by some of the institutions in the interior who were recently seeking to employ their funds in this market. This would seem to show that there is an increasing demand in all sections of the country. The movement of currency to the interior appears to have been lighter this week than it was last week, though there has been noted a good demand from Boston.

A crisis has at last been reached in the Transvaal situation. On Tuesday the Government of that Republic sent an ultimatum to Great Britain demanding the withdrawal of British troops from the borders of the territory by the afternoon of the following day. The movement of the troops of the Orange Free State into Natal began on Wednesday, and thereafter a state of war existed between Great Britain and the Transvaal Republic. There was no disturbance in the London discount market on the news of the culmination of the crisis, and only an irregular decline in the London security market. On Thursday there was a financial crisis in Rome, but this seemed to have had no influence in London. The Bank of England minimum rate of discount remains unchanged at 5 per cent. The cable reports discounts of sixty to ninety-day bank bills in London 4½@4⅝ per cent. The open market rate at Paris is 3 per cent, and at Berlin and Frankfort it is 5@5⅛ per cent. According to our special cable from London the Bank of England gained £64,790 bullion during the week and held £32,757,722 at the close of the week. Our correspondent further advises us that the gain was due to the import of £1,083,000 bought in the open market, to shipments of £768,000 *net* to the interior of Great Britain, and to the export of £250,000, of which £200,000 were to the Cape and £50,000 to Egypt.

The striking feature of the foreign exchange market this week was the development of remarkable strength on Thursday. It had previously been strongest for long sterling and cables. On the above-named day, however, there was an advance all around, accompanied by an active covering movement in options on cotton bills which had been sold for delivery in October in anticipation of a large supply of these bills coming forward this month. The reason assigned for the absence of the expected supply of these bills is that prices of the staple have been above the parity

of the Liverpool price, and therefore there has been a check to shipments of the staple to Great Britain. There was, it may be noted, an especially urgent inquiry on Thursday for cable transfers, partly because of the semi-monthly settlement in London, but principally in response to a demand for prompt remittance. At the same time there was a good demand for sight drafts. The rise in long sterling was due to the scarcity of bills, to the covering of options on cotton drafts, above noted, and also in part to the adjustment of the difference between long and short sterling necessitated by the easier open market discount rate in London. Gold arrivals reported at the Custom House during the week were $2,952,979, of which $433,000 were from Havana and $2,460,461 were from Europe.

Nominal rates for exchange advanced from 4 82@4 82½ for sixty-day and 4 87@4 87½ for sight on Monday to 4 83@483½ for the former and 4 87½ for the latter by Thursday. Rates for actual business opened on Monday at an advance of half a cent for long, compared with those at the close on Friday of last week, to 4 81¾@4 82, while no change was made either in short sterling or in cables, these remaining at 4 86¼@4 86½ for the former and 4 87@4 87¼ for the latter. On the following day there was a further advance of one-quarter of a cent in long sterling to 4 82@4 82¼, and also a like rise in cables to 4 87¼@4 87½, while short sterling remained unaltered. The tone was strong, and it so continued on Wednesday, though then the only change was a rise of one-quarter of a cent in cables, to 4 87½@4 87¾. On Thursday remarkable strength developed, as above noted. Compared with rates for actual business on the previous day there was an advance of half a cent all around to 4 82½@4 82¾ for long, 4 86¾@4 87 for short and 4 88@4 88¼ for cables, and the market closed at about the best prices of the day. The tone was firm on Friday. The following shows daily posted rates for exchange by some of the leading drawers.

DAILY POSTED RATES FOR FOREIGN EXCHANGE.

		Fri., Oct. 6.	Mon., Oct. 9.	Tues., Oct. 10.	Wed., Oct. 11.	Thur., Oct. 12.	Fri., Oct. 13.
Brown Bros.	60 days.	4 82	82¼	82¼	83	83¼	83¼
	Sight.	4 87	87	87	87	87⅛	87⅛
Baring, Magoun & Co.	60 days.	4 82	82¼	82¼	83	83	83
	Sight.	4 86¾	87¼	87	87⅛	87¼	87¼
Bank British No. America	60 days.	4 82	82	82¼	82¼	83¼	83¼
	Sight.	4 87	87	87	87	87⅛	87⅛
Bank of Montreal	60 days.	4 82	82¼	82¼	82¼	83	83
	Sight.	4 86¾	87	87	87	87⅛	87⅛
Canadian Bank of Commerce	60 days.	4 82	82¼	82¼	82¼	83	83
	Sight.	4 86¾	87	87	87	87⅛	87⅛
Heidelbach, Ickelheimer & Co.	60 days.	4 82	82¼	82¼	82¼	83¼	83¼
	Sight.	4 87	87	87	87	87⅛	87⅛
Lazard Freres	60 days.	4 81¾	82¼	82¼	83	83¼	83¼
	Sight.	4 86¾	87	87	87	87⅛	87⅛
Merchants' Bk. of Canada	60 days.	4 82	82¼	82¼	82¼	83	83
	Sight.	4 87	87	87	87	87⅛	87⅛

The market was firm on Friday, with rates for actual business 4 82½@4 82¾ for long, 4 86¾@4 87 for short and 4 88@4 88¼ for cables. Commercial on banks 4 82@4 82¼ and documents for payment 4 81¼@4 82½. Cotton for payment 4 81¼@4 81½, cotton for acceptance 4 82@4 82¼ and grain for payment 4 82¼@4 82½.

The following statement gives the week's movement of money to and from the interior by the New York banks.

Week Ending October 13, 1899.	Received by N. Y. Banks.	Shipped by N. Y. Banks.	Net Interior Movement.
Currency	$4,151,000	$5,658,000	Loss. $1,507,000
Gold	642,000	747,000	Loss. 105,000
Total gold and legal tenders	$4,793,000	$6,405,000	Loss. $1,612,000

With the Sub-Treasury operations and gold imports the result is as follows.

Week Ending October 13, 1899.	Into Banks.	Out of Banks.	Net Change in Bank Holdings.
Banks interior movement, as above	$4,793,000	$6,405,000	Loss. $1,612,000
Sub-Treasury operations	23,800,000	24,300,000	Loss. 500,000
Total gold and legal tenders	$28,593,000	$30,705,000	Loss. $2,112,000

The following table indicates the amount of bullion in the principal European banks.

Bank of	October 12, 1899.			October 13, 1898.		
	Gold.	Silver.	Total.	Gold.	Silver.	Total.
	£	£	£	£	£	£
England	32,757,722	.....	32,757,722	31,195,951	.....	31,195,951
France	76,116,942	46,996,603	123,113,545	73,938,191	49,238,128	123,176,319
Germany	22,937,000	11,816,000	34,753,000	24,194,000	12,463,000	36,657,000
Russia	89,013,000	4,677,000	93,690,000	102,752,000	3,859,000	106,611,000
Aust.-Hung'y	36,803,000	12,614,000	49,417,000	35,208,000	12,528,000	47,736,000
Spain	13,452,000	13,700,000	27,152,000	10,940,000	5,242,000	16,182,000
Italy	15,492,000	1,427,000	16,919,000	14,681,000	2,203,000	16,884,000
Netherlands	2,742,000	5,868,000	8,610,000	4,313,000	6,695,000	11,008,000
Nat. Belg'm	2,969,000	1,484,000	4,453,000	2,861,000	1,431,000	4,292,000
Tot. this week	292,282,664	98,582,603	390,865,267	300,083,142	93,659,128	393,742,270
Tot. prev. w'k	292,931,163	99,147,427	392,078,590	300,595,478	94,297,964	394,893,442

WHERE OUR BANK RESERVES HAVE GONE.

Why, it is asked, is there such an active and continued demand for money to move the crops, especially as it was only a short time since so widely reported that less than the usual amount would be needed, because the banks in the West and South were better supplied with funds than in previous seasons? That question will not be a poser to any one who will consider the real situation. It is not merely crops that are responsible for the enlarged demand; active business likewise, as we have repeatedly stated, gives activity to the movements and occupation to the supplies of currency. Every one can easily see that if retail operations increase 25 to 50 per cent that the money at rest is decreased and the amount on the wing is largely added to. But we will speak of that feature in a moment.

Even crops call for more money this year than last year. A notable change in that particular is cotton. Current prices for the staple are nearly two cents a pound or nearly 40 per cent higher than at the corresponding date a year ago. Speaking in a general way, this means that when a planter sells a hundred bales of cotton, more money in the first place is needed to buy it, and in the second place a bigger surplus of cash is left in the producer's pocket. Indeed, last year's price for cotton did not leave anything in the possession of a large number of planters, for with many the transaction netted an actual loss. It is impossible to definitely measure the resultant situation now, because the proportion of planters that raise their crops on borrowed money is so great. For our purpose it is enough to know that the difference in price calls for more money to move each 100 bales and enables every planter to pay for the year's outgoes and to have a surplus, which in the majority of cases is not spent at once.

Illustrate this situation by the position of our currency supplies before the crop movement began. At that earlier date there was a large amount in banks and in the Sub-Treasury, that is in sight, and another large amount out of sight. Where was the hidden portion then? That is, where was the portion which at that date was not in banks or the public Treasury? Every one knows it was in active work or in the possession of individuals. To-day differs in that there is an additional requirement calling for additional work in moving cotton and additional holdings out of work in possession of cotton planters. The result of these new uses for money is evident enough. With the

total stock of currency in the country unchanged, the portion in sight—that is, in banks and Sub-Treasury—would, in marketing the staple, necessarily be drawn down to smaller limits than on the previous occasion, and this outflow would continue out of sight more weeks, the lost supplies being, for the reasons stated, retarded in their return to the money market.

Now, suppose we reinforce the foregoing conclusion with the fact that cotton is not alone in being higher in value than it was a year ago. Cotton is conspicuous in that it has ruled several years very low; that it is a large interest, and has now made a most notable advance. The truth is, though, that nearly all crops show this season an improved price compared with the same time in 1898. Wheat, corn, oats and provisions share in the movement, and every hundred bushels of grain or hundred-weight of provisions marketed calls for more money than a year ago. At the moment some are moving in smaller quantity. That is a feature in the situation which is not likely to continue. Moreover, as is well known, labor is more fully employed, and in a numerous class of cases the wages paid are better. This latter condition is peculiarly suggestive of an enlargement in the call for currency, not only in paying the men, but in the average pocket money carried. Nor are these higher values confined to crops and wages; they are an incident attaching to almost all commercial articles, and with some of them the development has been especially noteworthy, while the quantity of products thrown on the market has been added to in greater proportion. In the handling of these articles checks are in the main employed, but the quantum of currency required is also increased proportionate to the increase in price, and especially in the retail trade.

Finally, all kinds of transactions that call for gold or currency at any stage in their progress or for their completion keep more cash employed with every increase in their volume. This, for illustration, is true of Government revenue; when the inflow aggregated one million dollars a day a certain amount of bank money had to be kept in active use doing that business. Even when Government disbursements equal payments there is usually two or three days occupation for the money employed in going in and coming out of the Treasury. If the aggregate revenue changes from one million dollars to two million dollars, the change evidently calls for a constant use of more money. So it happens all the way through industrial affairs in every department, when active trade follows an unusual depression, the medium of exchange in increased volume is taken into active employment everywhere, and disappears from sight so completely that it often becomes a conundrum where it has gone. We are passing through the purlieus of just such an experience now, the situation being aggravated by a previous heedless and almost unparalleled speculation in securities.

THE TRANSVAAL WAR.

Whatever difference of opinion may exist regarding the earlier incidents of the Transvaal controversy, there can be no doubt as to whose act in the end precipitated war. The ultimatum sent last Tuesday, by the Transvaal authorities to the British Government, put an end to every chance of peace. This, we believe, is a fact which the warmest supporter of the Transvaal Government does not deny. In demanding "that all troops on the borders of this Republic shall be instantly withdrawn;" "that all reinforcements of troops which have arrived in South Africa since June 1 1899 shall be removed from South Africa within a reasonable time," and "that Her Majesty's troops which are now on the high seas shall not be landed in any part of South Africa," the Boer Government strained the situation to the point of deliberate defiance. This point was passed in the further declaration "that, in the unexpected event of an answer not satisfactory being received by it within the interval, the Transvaal Government will with great regret be compelled to regard the action of Her Majesty's Government as a formal declaration of war, and will not hold itself responsible for the consequences thereof; and that, in the event of any further movement of troops occurring within the above-mentioned time in a nearer direction to our borders, this Government will be compelled to regard that also as a formal declaration of war." Under any circumstances there could be but one possible answer to such a manifesto. The most peace-loving party to a personal dispute will be brought to a trial of force if his opponent insists on his instant withdrawal under pain of chastisement, and a similar declaration by one party to an international dispute is no less insolent and no less certain to bring on a conflict. The Boer ultimatum signified, in brief, that the Transvaal Government was resolved to provoke hostilities and had selected the surest means to hasten them.

We are aware, of course, of the other view which is taken of the manifesto. It is true, some people are arguing, that the ultimatum was designed to bring on war; but it is alleged the Boers were confronted by such preparations to mass troops on the Transvaal border as would, when completed, render resistance hopeless. They therefore, it is inferred, chose to bring the attack upon themselves at a moment when they were as well prepared as they would be later, but when their antagonist had not matured his plans. Common sagacity, therefore, and the just instinct of self-preservation, had impelled them to fling down the gauntlet.

Now of this very common and very plausible ground of argument it is to be observed, first, that it assumes the certainty of war. What right had the Government at Pretoria to indulge in such assumption? The theory is doubtless admissible, if theories are to govern matters of this sort, that England was planning, later on, to issue an ultimatum of its own, and to enforce its demands at the point of the bayonet. But it is also a perfectly reasonable theory that Great Britain, fearing attacks by exasperated Boers on English property and citizens at Johannnesburg, had made preparations to defend its subjects promptly in an emergency. Supposing either motive, the British Government would have done exactly what it has done in the last three months. But governments have no right to rest so grave an action as appeal to war on a doubtful theory. If the Boers suspected sinister motives in the massing of English troops on the Natal borders, it was their privilege, entirely in accord with the rules of international law, to ask public explanation of the presence of the troops. No such formal inquiry has been laid before the British Cabinet.

Nor, in fact, is this all the suspicious part of the Boer performance. The manifesto from Pretoria al-

leges no injury, present or anticipated, from the re-inforcement of the British troops. It declares no misgivings, assigns no reason for displeasure. Taking all this for granted, the ultimatum curtly and unceremoniously demands that every man of the English re-inforcements be at once faced about and carried home. Removal from the Transvaal border is not enough; they must leave the English territory at Cape Colony. However grave and however reasonable the suspicions of the Government issuing such an ultimatum may have been, we submit that few more insolent documents can be found in the records of diplomacy. Had the Transvaal foreign office first demanded the reason for this unusual display of military, it would at least have held its place in sober diplomacy. Had it preceded its ultimatum with a solemn statement of the reasons which it believed made its final demands unavoidable, it would at least have retained some ground on which to appeal for neutral sympathy. The Boer Government has deliberately and needlessly rejected both alternatives, and in the eyes of the civilized world it must bear the consequences.

In endeavoring thus to place responsibility for the outbreak of hostilities, we have not yet touched on the main point at issue in the negotiations so violently broken off. Much has been written and said of the technical bearings of the so-called British suzerainty. It is true that although, in the Anglo-Boer Convention of 1881 the Transvaal received a guaranty of "complete self-government, subject to the suzerainty of Her Majesty, her heirs, and successors," the treaty of 1884, which, by its own terms, was "substituted for the articles embodied in the convention of 3d August 1881," contained no reference to suzerainty. Lawyers and politicians have divided, strictly according to their prejudices, on the general question as to whether this omission was or was not technically equivalent to abandoning the claim. We express no opinion on the question because it seems to us not to bear on the main problem at issue. At best, "suzerainty" is an obscure and doubtful term, suited to the feudal system where it originated, but not in the least adaptable to modern government. This, as we take it, was the reason for the abandonment of the word in 1884 by Mr. Gladstone and Lord Derby, both of whom had abundant contempt for use of words whose actual meaning nobody understood. But, more than this, we regard the technical suzerainty dispute as hardly essential to the question, because, even in the treaty of 1881, the power of the suzerain State over the Transvaal Republic was strictly prescribed, and did not include control of internal administration, in which the recent bone of contention lies.

It does not, in fact, appear to us that Great Britain has at any time rested its demands for civil rights to the Outlanders on a treaty privilege to revise the Boer Constitution or legislation. That dispute is wholly separate from any contest over feudal privilege except so far as Great Britain, by the undoubted restrictive rights which it enjoys over the Boer foreign administration, is indicated as the proper State to bring the franchise matter to an issue. England's position in the preliminary contest has been simple enough. It has pointed out that subjects of its own, constituting now a majority of the Transvaal population and paying nearly all its taxes, are denied reasonable opportunity and protection by the Boer Government. The allegations were distinctly made in formal shape, and they were very serious. They comprised deliberate extortion, lack of police protection, interference with the judiciary, refusal of proper sanitary provisions, and, in short, deliberate neglect and oppression of the disfranchised Outlanders. Let it now be observed that the Transvaal Government neither denied these allegations, except in the most specious terms, nor objected to their introduction through English channels. The fact that a formal correspondence was begun between the governments on the question, with early offers of compromise by the Boers, was of itself pretty conclusive proof that the grievance was real, and pretty plain recognition of the peculiar treaty situation of England regarding the Transvaal. What has happened since the protests and answers reached a deadlock, our readers already know.

We wish to add a word regarding another element in the discussion of this question, about which a somewhat confused idea seems to prevail. Much has been made of the fact that England's peculiar interest in the Transvaal's internal affairs did not begin until after 1885, when the great wealth of the gold-fields was discovered. In 1881 or 1884, when only the grazier industry was connected in European minds with the South African Republic, England's attitude was largely one of indifference. The building up of the enormously rich gold-mine industry altered the whole position of Great Britain, and this is pointed out to us as proof of the greed and selfishness underlying the whole performance.

It appears to us, however, that there are two sides to this part of the question. The rise of a vast international industry, in a spot where previously there had existed only an isolated people with a local trade, necessarily alters the position of such a locality in the eyes of other governments. It is a matter of little interest to the world to-day who governs Patagonia or how it is governed. But if circumstances were so to develop that great numbers of citizens of the United States, and large sums of American capital, were to be transferred permanently to the region around Cape Horn, we fancy that the manner in which Patagonian laws were executed and Patagonian Outlanders treated by the local rulers would be to us a matter of very immediate concern. What basis has the urgent demand for the expulsion of Turkey from South-eastern Europe except the fact that the Government of Turkey is unwilling and unfit to deal with the problems of the Nineteenth Century? Why is England controlling the Government of Egypt, with the consent and approval even of its rivals in European trade, unless the reason is that Europe recognizes the absolute necessity for interference in behalf of the great commercial interests of the Nile? There are occasions when the voice of outside Powers must make itself heard in other States, and it matters little whether, like Turkey, the government in question is unable to do justice to the foreign resident, or whether, like the Transvaal, it is able to do so but unwilling. In this regard we must repeat what we said some weeks ago, that the Boer Government had its opportunity before the world, after and even before the Jameson Raid, of showing its fitness to administer its trust without outside interference. It threw away this opportunity, openly, deliberately and defiantly, and it must therefore take the consequences.

READING'S PROGRESS AND DEVELOPMENT.

The Reading Company is now being developed along broad lines. No one can make a careful study of the annual report, submitted this week, without becoming thoroughly impressed with that fact. If on the one hand the results for the year furnish no warrant for expectations of a dividend on the first preferred shares, on the other hand they are full of encouragement in showing that a policy is being pursued which if continued must soon place the property on an assured dividend basis.

It needs only a glance at the statistical tables in the report and over President Harris's comprehensive remarks to make it evident that very substantial progress is being made in two important directions, first in developing and diversifying the traffic of the road, and secondly in raising its standard of condition and thus adding to the efficiency of its operations. With reference to the traffic of the road, important changes are plainly apparent, indicative of the policy which has been pursued during the last two or three years. The Reading is generally known as a distinctively anthracite property, and it probably always will be largely dependent upon its traffic in anthracite coal. But the purpose of the present management has been diligently to develop other classes of traffic, thus making the road less exclusively dependent than in the past upon the anthracite tonnage. And in this a very large measure of success has already attended their efforts.

As showing what is being accomplished in this respect, we might refer to the fact that of the increase of nearly a million dollars ($980,951) in gross earnings by the Railway Company in 1898-9 as compared with the preceding fiscal year, only $153,805 came from the coal traffic, the other $827,146 coming from merchandise, passenger and miscellaneous; and that of the $2,220,898 increase as compared with two years ago, only $550,024 was contributed by the coal traffic. But a better idea of what is going on will be gained if we extend the comparison further back. Contrasting the results with five years ago, we find that the revenue of the Railway Company from coal in 1898-99 was only $10,085,701, as against $10,319,816 in 1893-94—that is, almost a quarter of a million dollars less; on the other hand, the revenue from the merchandise traffic stands at $7,824,888 for 1898-9, against $5,837,411 for 1893-4, an increase of nearly two million dollars, or over 33 per cent in the five years.

But even this reveals only part of the story, because in these figures we are dealing simply with the revenues, and rates now being lower, a given revenue represents a much larger tonnage than five years ago; furthermore, the coal traffic includes both the bituminous and the anthracite tonnage, in the former of which there has been very decided growth, while in the latter there has been retrogression. Special endeavors have been made to build up the bituminous tonnage, to offset the lack of growth in anthracite which has been observable not alone on the Reading but on most of the other leading anthracite carriers. President Harris points out that the consumption of anthracite is not growing rapidly because it is more costly than bituminous coal, and this cost he asserts (and no one is better qualified to speak on this point than he) cannot be materially lessened. The Reading's production and transportation of anthracite must, therefore, necessarily be limited, and while its anthracite tonnage is larger than that of any other company this tonnage cannot be expected, Mr. Harris thinks, to show more than a moderate rate of increase. Consequently, as already stated, special attention has been given to the bituminous tonnage, for which the numerous manufacturing establishments in the road's territory furnish a large market. Excellent results have attended this effort.

Figures are given showing that ten years ago the amount of bituminous coal transported by the Reading Railway was only 1,243,912 tons, and that even as late as 1894 the amount was no more than 1,690,228 tons; for 1898-9 this tonnage aggregated 4,687,814 tons, an augmentation of almost three million tons, or not far from two hundred per cent, in the five years. In the same five years the anthracite traffic fell from 10,640,356 tons to 10,199,531 tons. In like manner a very marked growth has been established in the merchandise traffic. In the fiscal year 1889 the road carried 9,623,015 tons of merchandise freight; in 1893-4, partly by reason of the business depression succeeding the panic of 1893, the amount was only 8,250,404 tons; since then it has been very greatly enlarged, and for 1898-9 it was 12,750,281 tons, an addition of over 50 per cent in the five years.

The road's business, moreover, has been developed in the most comprehensive and systematic way, the export traffic being cultivated as well as the domestic inland traffic. While previously an ocean service had been maintained at times, it was never established on a very firm basis, the report tells us. But in 1897, after a study of the question, measures were taken to develop ocean business, the first steamship of a line between Philadelphia and London—called the Philadelphia Trans-Atlantic Line—leaving the company's piers at Port Richmond in August of that year. In the same year, also, a line to Rotterdam was established from the company's piers. In various other ways the export traffic has been fostered and encouraged. A whole page of the report is devoted to showing what has been done in this direction, and the figures cited reveal a really striking degree of growth in the export shipments.

In view of this great expansion and steady diversification of the traffic of the system, with the attendant improvement in gross receipts which has followed, it may perhaps seem surprising that the increase in net revenues has not been greater so as to permit the beginning of dividends. But here the policy pursued is as commendable and far-sighted as that with reference to the building up of the system's business. There is evidently no intention to make premature dividends. The needs of the system have been such as to require very heavy outlays to bring the property up to modern standards in the railroad world. Few persons have any idea what an inferior condition much of the property was in when the company was reorganized in 1896. The Reading, as our readers know, had been suffering from chronic financial difficulties for years. As a consequence, wharves, piers, etc., were in a state of neglect; terminal and yard facilities at many points antiquated and insufficient; bridges and viaducts not equal to the demands of heavy traffic; grades on many lines excessive and expensive; besides which there were innumerable other drawbacks and defects, all tending to hamper successful operations and prevent sat-

isfactory results. Mr. Harris dwells upon this feature at length, though in studied language, evidently not wishing to appear to be exaggerating the facts. He points out what has already been accomplished in removing these defects and what still remains to be done.

Obviously the outlays on this account have been large, and obviously too they have had to be met in large part out of earnings. In the previous year the amounts included for this purpose in the expenses were heavy; in the late year they were still heavier. For maintenance of equipment we see $2,890,568 was spent in 1898-9, against $2,330,625 in 1897-8. Aside from the amounts directly included in expenses, there were large expenditures in both years for extraordinary improvements, grouped under the head of "other expenses" and also deducted from earnings. In 1898 9 the amount so spent was $1,503,240, in 1897-8 $1,202,003. With such exceptional outlays both in the regular and the extraordinary expenses, it is not strange that net earnings should not have increased notwithstanding the addition to the gross, and that the surplus remaining above charges should also be somewhat less than in the previous year. Such surplus is reported at $1,165,209 for 1898-9, against $1,376,420 for 1897-8. It has been deemed best, however, to set aside $224,744 out of the amount for 1898-9 for an accident fund, thus reducing the actual net surplus for the twelve months to $940,465.

To see how the surplus account stands for the period since the reorganization of the company, it is necessary to combine the 1898-9 result with the results for the nineteen months preceding, as follows.

Seven months ending June 30, 1897	Deficit	$1,243,127
Year ending June 30, 1898	Surplus	1,376,420
Year ending June 30, 1899	Surplus	940,465
Net result for whole period	Surplus	$1,073,758

Thus there is a surplus for the whole period somewhat in excess of a million dollars. This might be made the basis for a small distribution on the 1st preferred stock, but it will hardly be claimed that such a step would be wise. In the first place, by the provisions of the Reading general mortgage, the company is obliged when making dividends to apply an equal amount in buying and cancelling bonds. This would at once reduce the surplus one-half. Furthermore, a conservative course demands that a company which has so recently become solvent, with a heavy fixed charge (over $9,000,000), and requiring further large expenditures to bring the property up to modern standards, should not strain to begin the payments of dividends prematurely. That mistake was made at the time of the previous reorganization. The company then speedily began paying on the preference incomes, and a short while afterwards found itself again in the hands of receivers. It would be the height of folly to repeat such an experiment. The property is heavily capitalized, and the management are following the dictates of prudence when, for the present at least, they apply the earnings in improving and bettering the condition of the property with the view to its safe and economical operation.

In the matter of its traffic, we have seen, the property is in a less vulnerable position than formerly, since it is no longer so greatly dependent upon one commodity—anthracite coal. The development of the bituminous coal traffic and the merchandise and export traffic has necessitated new cars, engines, tracks and wharf facilities, all costing money, but every successive expense in modernizing the property has shown immediate results. When the property has been brought to the proper condition it will be on a substantial basis for permanent dividends.

RAILROAD GROSS EARNINGS FOR SEPTEMBER.

There is no change in the character of the reports of railroad earnings, which continue highly favorable. Improvement this year added to improvement last year and the year before—that is the record for September. As far as the relative positions of the different roads are concerned, some alteration has taken place. Last year it was the Northwestern spring-wheat carrying roads like the Milwaukee & St. Paul that had the heaviest amounts of increase. This year these have given place to other roads. For instance there are no less than 12 companies whose gain exceeds that of the St. Paul, including such roads as the Southern Railway, the Louisville & Nashville and the Wabash.

In the aggregate our compilation for the month shows $6,081,159 increase, or 11·08 per cent. Last year in the same month the increase reached $2,790,805, or 6·04 per cent, and in September 1897 the gain amounted to $6,385,823, or 14·14 per cent. The following carries the comparisons back for a series of years:

	Mileage.		*Earnings.*		*Increase or Decrease.*
	Year Given.	*Year Preceding.*	*Year Given.*	*Year Preceding.*	
September.	*Miles.*	*Miles*	$	$	$
1895 (126 roads).....	99,025	98,795	45,721,823	43,724,521	*Inc.* 1,997,302
1896 (122 roads)....	94,614	93,854	43,266,338	43,450,844	*Dec.* 184,506
1897 (133 roads).....	100,119	98,581	51,538,569	45,152,746	*Inc.* 6,385,823
1898 (129 roads).....	96,161	95,462	48,959,885	46,179,080	*Inc.* 2,790,805
1899 (117 roads).....	100,391	99,147	60,952,319	54,871,160	*Inc.* 6,081,159
Jan. 1 to Sept. 30					
1895 (124 roads).....	97,961	97,731	351,975,416	337,115,250	*Inc.* 14,860,166
1896 (116 roads).....	92,381	91,622	342,322,866	327,422,140	*Inc.* 14,900,726
1897 (129 roads).....	99,504	97,966	375,537,912	358,996,698	*Inc.* 16,541,214
1898 (128 roads).....	96,119	95,420	377,396,403	339,913,009	*Inc.* 37,483,394
1899 (114 roads).....	99,872	98,6[illegible]0	459,063,013	420,655,038	*Inc.* 38,407,975

Of course our industries remained in a state of great activity, and hence it seems fitting that the New York Central should lead all other roads in the amount of its increase—reporting $609,719 improvement, of which only $189,352 is due to the inclusion of the Fall Brook system this year, but not last year. Considering the absence this year of a number of favoring circumstances which last year contributed, in an important degree, to swell earnings, it is really surprising that the returns should be generally so good. For instance, the movement of U. S. troops in connection with the war with Spain was a large item last year with some roads, which was missing the present year. The Cincinnati New Orleans & Texas Pacific gained in this way $121,870 last year; the present year it has retained all but $5,207 of this improvement. With the Long Island Railroad the case is different, as on that road the passenger traffic so largely predominates. The road reports the present year a decrease of $108,681, which compares with an increase of $116,102 in September 1898. Last year the Baltimore & Ohio Southwestern, and several other roads, made important gains by reason of the holding of the Grand Army Encampment at Cincinnati. The present year the encampment was held at Philadelphia. The Trans-Missouri Exposition at Omaha was another favoring event present in 1898 but missing in 1899.

It may be thought that there was a great advantage the present year from a larger grain movement. As a

matter of fact there was an increase in only one of the cereals, namely corn, where the deliveries at the Western primary markets aggregated 26 million bushels in the four weeks ending September 30 1899, against only 16 million bushels in the corresponding four weeks of 1898. In wheat, in oats, barley and rye, the receipts were in each case smaller this year than last, as will appear by the following.

RECEIPTS OF FLOUR AND GRAIN FOR FOUR WEEKS ENDING SEPT. 30 AND SINCE JANUARY 1.

	Flour, (bbls.)	*Wheat, (bush.)*	*Corn, (bush.)*	*Oats, (bush.)*	*Barley, (bush.)*	*Rye, (bush.)*
Chicago—						
4 wks. Sept.,1899	446,128	3,387,964	18,912,875	11,155,518	1,968,892	303,704
4 wks. Sept.,1898	287,061	4,562,670	11,217,698	12,070,079	2,705,684	591,350
Since Jan.1, 1899	4,007,377	20,449,896	104,228,554	86,384,339	7,980,366	2,116,777
Since Jan.1, 1898	3,241,479	20,714,647	94,681,541	80,107,472	9,829,668	2,499,050
Milwaukee—						
4 wks. Sept.,1899	480,850	880,604	718,150	927,600	1,965,600	184,800
4 wks. Sept.,1898	262,850	1,414,950	312,650	1,192,000	2,005,600	214,200
Since Jan.1, 1899	2,207,245	7,176,853	5,991,490	9,771,500	5,598,621	1,161,361
Since Jan.1, 1898	1,878,045	6,331,762	5,794,050	8,538,000	6,401,510	1,205,920
St. Louis—						
4 wks. Sept.,1899	134,805	1,064,674	2,178,415	1,290,600	11,250	23,286
4 wks. Sept.,1898	112,575	1,651,840	749,035	828,200	85,500	38,950
Since Jan.1, 1899	1,027,020	7,984,160	17,686,975	8,861,275	335,991	246,431
Since Jan.1, 1898	998,215	7,186,118	19,692,765	7,727,575	672,914	445,272
Toledo—						
4 wks. Sept.,1899	60,110	1,010,769	951,282	384,600	95,000	19,486
4 wks. Sept.,1898	4,865	1,288,527	892,931	170,205	....	23,026
Since Jan.1, 1899	523,700	13,685,509	11,117,027	2,930,579	696,500	691,587
Since Jan.1, 1898	34,766	12,460,818	7,966,069	2,157,903	....	272,293
Detroit—						
4 wks. Sept.,1899	12,550	318,687	177,418	114,444	4,106	40,541
4 wks. Sept.,1898	26,650	522,224	179,622	159,768	19,425	58,173
Since Jan.1, 1899	170,765	2,644,675	2,164,310	876,442	120,114	229,307
Since Jan.1, 1898	175,838	3,136,670	1,655,263	1,210,382	501,864	422,143
Cleveland						
4 wks. Sept.,1899	5,335	250,180	699,858	495,472	1,000	....
4 wks. Sept.,1898	....	322,571	773,660	717,287	....	....
Since Jan.1, 1899	5,335	2,985,011	5,261,181	3,376,222	1,000	....
Since Jan.1, 1898	58,998	2,320,959	7,290,171	5,013,083	....	....
Peoria—						
4 wks. Sept.,1899	40,300	74,900	1,489,700	957,200	82,350	8,100
4 wks. Sept.,1898	49,450	47,300	1,630,500	795,650	151,050	10,800
Since Jan.1, 1899	308,500	374,850	12,857,050	7,406,950	711,150	86,200
Since Jan.1, 1898	322,830	392,050	12,524,850	7,041,350	993,650	96,500
Duluth—						
4 wks. Sept.,1899	660,110	10,614,282	218,196	11,890	382,719	252,750
4 wks. Sept.,1898	477,040	12,210,851	131,946	103,189	481,512	306,206
Since Jan.1, 1899	3,351,?90	35,264,140	6,952,757	2,757,681	965,512	849,431
Since Jan.1, 1898	2,708,275	25,967,979	3,012,820	3,746,629	775,375	1,646,347
Minneapolis—						
4 wks. Sept.,1899	13,344	9,600,140	358,680	932,490	76,090	21,690
4 wks. Sept.,1898	7,352	8,201,880	162,376	1,383,900	41,280	33,880
Since Jan.1, 1899	127,870	58,175,076	6,229,810	8,375,030	86,890	25,590
Since Jan.1, 1898	108,816	39,908,090	2,441,826	6,638,756	41,280	33,880
Kansas City—						
4 wks. Sept.,1899	....	2,544,000	545,000	229,000	....	....
4 wks. Sept.,1898	....	2,870,000	243,500	355,000	....	....
Since Jan.1, 1899	....	15,190,450	6,170,250	1,834,000	....	....
Since Jan.1, 1898	....	14,360,000	8,771,800	2,766,000	....	....
Total of all—						
4 wks. Sept.,1899	1,813,582	29,746,40?	26,244,602	16,498,814	4,607,007	854,837
4 wks. Sept.,1898	1,227,823	33,192,763	16,293,929	17,775,278	5,490,651	1,276,655
Since Jan.1, 1899	11,729,502	163,8?0,120	175,659,304	134574015	16,495,438	5,406,684
Since Jan.1, 1898	9,527,312	132,778,893	163,831,155	124947150	19,222,856	6,621,465

In the following table we show the grain movement at Chicago for the even month. The same table also gives the movements of live hogs and provisions, the former of which fell behind the movement for 1898. We may add that what is true of the receipts of live hogs is true also of the live-stock receipts as a whole: they were smaller than in 1898, aggregating only 20,971 car-loads, against 23,158 car-loads.

RECEIPTS AT CHICAGO DURING SEPTEMBER AND SINCE JANUARY 1.

	September.			*Since January 1.*		
	1899.	1898.	1897.	1899.	1898.	1897.
Wheat.bush	3,570,140	4,852,377	6,101,349	20,449,846	20,491,587	12,937,481
Corn...bush	19,999,695	12,004,248	22,171,160	104,227,054	95,117,091	90,375,930
Oats..bush	12,285,753	13,116,040	12,378,428	86,490,176	79,610,772	86,084,352
Rye...bush	321,454	609,364	472,814	2,116,768	2,462,800	1,881,506
Barley.bush	2,081,392	2,797,681	2,324,970	7,980,081	9,729,836	9,479,026
Total grain	38,308,364	33,379,710	43,448,731	221,193,725	207,412,066	200,758,294
Flour..bbls.	470,588	303,936	264,472	4,007,157	3,230,004	1,953,194
Pork...bbls	59	9	582	1,011	2,551	1,729
Cut m'ts.lbs	14,888,087	13,108,050	14,160,509	152,468,065	171,072,144	121,408,659
Lard.....lbs	2,329,485	1,800,806	2,808,727	51,516,617	53,685,050	39,892,765
Live hogsN	586,494	702,184	601,187	6,406,515	6,296,894	5,913,588

In the cotton movement in the South there was a gain, the receipts at the Southern outports being 789,048 bales in September 1899 against 691,037 bales in September 1898, and the shipments overland 79,651 bales against 44,167 bales. Nevertheless, some roads had a smaller cotton traffic than in 1898. This applies particularly to several of the roads running out of Texas, like the St. Louis Southwestern, which latter reported decreased earnings by reason of that fact in two of the weeks, though having a small gain for the month as a whole.

RECEIPTS OF COTTON AT SOUTHERN PORTS IN SEPTEMBER AND FROM JANUARY 1 TO SEPTEMBER 30, IN 1899, 1898 AND 1897.

Ports.	*September.*			*Since January 1.*		
	1899.	1898.	1897.	1899.	1898.	1897.
Galveston..........bales	133,488	258,697	237,516	788,392	816,074	567,076
Texas City, &c.	4,088	3,431	4,754	33,377	46,470	48,728
New Orleans	186,290	162,731	159,112	1,042,433	1,329,184	802,675
Mobile	27,477	22,?89	29,067	99,925	158,866	119,323
Florida	8,613	......	12?	131,626	61,237	42,922
Savannah	170,066	115,199	149,298	448,691	446,983	375,346
Brunswick, &c.	11,823	12,187	18,124	79,950	140,656	64,224
Charleston	53,105	43,143	67,446	116,319	146,827	153,677
Port Royal, &c.	50	......	9,146	3,941	26,142	35,420
Wilmington	57,593	43,734	62,628	81,383	96,135	92,188
Washington, &c	120	140	232	362	526	401
Norfolk	32,666	28,458	42,838	282,667	194,891	220,070
Newport News, &c.	1,669	728	1,169	17,831	15,910	9,831
Total	789,048	691,037	781,475	3,101,897	3,479,829	2,583,065

We have already stated that the New York Central leads all other roads for amount of increase. We show below the roads which have enlarged their totals in amount of $30,000; also all roads that have suffered a decrease of that sum. There is only one of the latter kind, namely the Long Island Railroad, already referred to. Out of the whole 117 roads contributing returns, there are but 15 altogether that have fallen behind in their earnings, the Long Island being the one decrease for any considerable sum.

PRINCIPAL CHANGES IN **GROSS** EARNINGS IN **SEPTEMBER.**

Increases.		Increases.	
New York Central	$609,719	Mo. Kansas & Texas	$65,098
Louisville & Nashville	376,979	Mexican National	63,335
Illinois Central	307,878	Cleve Cin. Chic. & St. L.	56,717
Missouri Pacific	302,312	Buffalo Roches. & Pittsb.	56,617
Great Northern System	247,987	Interoceanic*	53,400
Mexican Central	243,589	Ala.N O.& Tex.Pac.Sys.	52,575
Grand Trunk System	227,681	Texas & Pacific	51,783
Southern Railway	226,821	Dul. So.Shore & Atlantic	51,780
Baltimore & Ohio	216,597	Pittsb. Bessem. & L.Erie	49,942
Northern Pacific	209,453	Minn. & St. Louis	45,677
Wabash	209,198	Chic. Indplis. & Louisv.	43,727
Canadian Pacific	203,615	West N. Y. & Penn	40,081
Chicago Mil & St. Paul	187,217	Chicago & E. Illinois	38,303
Norfolk & Western	166,390	Kan.C. Mem. & Birming.	38,049
Denver & Rio Grande	157,800	Toledo & Ohio. Central	36,324
St. Louis & San Fran	152,801	Nashv. Chatt. & St. L.	36,123
Kan. C. Ft. Scott & Mem.	125,999	Louisv. Evansv. & St. L.	35,768
Chicago Great Western	99,041	Choctaw Okla. & Gulf	34,000
Mobile & Ohio	95,726	Lake Erie & Western	33,240
Hocking Valley	95,711	Georgia & Alabama	30,134
Central of Georgia	94,335		
Rio Grande Western	83,700	Total (representing	
Chesapeake & Ohio	83,143	51 roads)	$5,784,472
N.Y. Ontario & Western	81,734	**Decrease.**	
Wisconsin Central	66,373	Long Island	$108,681

In the following we present a six-year comparison for certain leading roads, arranged in groups, so as to enable the reader to see the extent to which the improvement has been continuous and cumulative.

EARNINGS OF NORTHWESTERN AND NORTH PACIFIC GROUP.

September.	1899.	1898.	1897.	1896.	1895.	1894.
	$	$	$	$	$	$
Burl.Ced.R.& No	550,016	529,497	465,405	418,652	491,884	384,504
Canadian Pacific.	2,600,000	2,396,385	2,344,529	1,826,680	1,820,386	1,776,653
Chic. Gt. West	650,682	551,646	524,146	428,131	425,649	326,629
Chic. Mil. & St.P.	3,879,400	3,692,183	3,210,897	2,878,180	3,082,291	2,509,375
Duluth S.S.& Atl	221,428	169,648	152,756	154,640	151,617	170,438
Great Northern	3,118,272	2,845,385	2,488,755	2,170,200	2,098,859	1,676,602
Iowa Central	233,569	209,938	172,477	144,873	159,496	139,153
Minn.& St. Louis	268,988	273,311	225,029	207,586	198,276	184,135
M. St. P. & S. S. M.	499,463	488,949	411,968	370,800	365,232	283,420
Northern Pacific	*3,150,908	*2,941,455	2,510,840	1,833,177	2,312,445	2,203,423
St. Jos. & Gr. Isl.	131,303	105,447	109,065	69,445	60,028	62,741
St. Paul & Duluth	197,118	184,226	177,391	169,641	170,707	147,825
Wisconsin Cent'l.	539,663	473,290	486,529	370,583	403,661	....
Total	16,035,814	14,8?1,361	13,979,751	11,052,64?	11,730,417	....

* Includes proprietary lines in these years.

EARNINGS OF SOUTHWESTERN GROUP.

September.	1899.	1898.	1897.	1896.	1895.	1894.
	$	$	$	$	$	$
Col. Midland	168,074	141,628	160,962	144,655	164,462	....
Den.& Rio Gr.	946,500	788,700	781,?13	623,026	661,693	653,039
Ft. W. & D.C.	*128,096	128,096	121,031	85,989	72,174	114,977
Int.& Gt. No.	429,265	422,593	378,948	386,331	†298,802	†384,043
K.C.F.S.& M.	a472,833	a346,334	467,004	384,366	399,462	387,360
Mo. K. & Tex	1,328,477	1,268,379	1,240,567	1,206,606	1,065,368	1,026,682
Mo.P.& Ir.Mt	2,788,000	2,485,688	2,603,085	1,977,439	2,046,233	1,938,843
R. Gr. West	376,200	292,500	301,571	210,574	239,426	213,250
St. L. & S. Fr.	726,257	573,456	625,112	541,520	539,338	558,886
St.L. Southw.	524,162	521,813	489,701	400,411	429,990	419,107
Texas & Pac	718,139	666,356	704,488	668,904	588,222	623,320
Total	8,598,503	7,625,543	7,880,407	6,689,961	6,445,093	....

a Figures here for 1899 and 1898 are simply the totals of the earnings for the four weeks of the month as reported in the weekly returns; the month's earnings usually exceed the weekly estimates quite considerably.
† Galveston Houston & Henderson included for these years.
* Figures for September, 1899, not reported; taken same as last year

EARNINGS OF SOUTHERN GROUP.

September.	1899.	1898.	1897.	1896.	1895.	1894.
	$	$	$	$	$	$
Alabama Gt. So..	179,853	151,305	140,031	136,620	142,789	124,000
Cent. of Georgia.	552,550	458,294	500,085	498,613	454,998	456,210
Chesap. & Ohio...	1,105,344	1,022,201	937,894	869,855	831,510	789,304
Cin.N.O. & Tex.P.	443,812	449,019	327,149	284,561	340,600	296,000
Georgia.....	146,162	141,563	158,947	167,859	111,288	100,780
Kan.C.Mem.&Bir.	a128,617	a90,568	98,999	109,841	89,553	78,654
Louisv. & Nashv.	2,317,935	1,940,956	1,864,873	1,755,696	1,693,934	1,688,690
Mobile & Ohio....	478,017	382,291	343,458	315,899	271,988	248,208
Nash.Chat.& St.L.	569,182	533,059	486,651	435,029	429,556	377,812
Norfolk & West.b	1,148,719	‡982,329	1,023,803	864,845	828,684	927,062
Southern Ry...	a2,664,329	a2,437,508	1,802,241	1,692,284	1,635,674	1,528,247
Memphis Div.			128,975	115,156	114,801	101,196
Total...	9,734,529	8,589,022	7,810,536	7,236,231	6,944,819	6,716,113

a Figures here for 1899 and 1898 are simply the totals of the earnings for the four weeks of the month as reported in the weekly returns; the month's earnings usually exceed the weekly estimates quite considerably.
b Including Scioto Valley & New England and Shenandoah Valley for all the years.
c Results on South Carolina & Georgia, Mobile & Birmingham, Atlantic & Danville, and 161 miles of Atlantic & Yadkin are included for 1899 and 1898, but not for the previous years.
‡ Figures are approximate, same as for 1899; actual earnings were larger.

EARNINGS OF TRUNK LINES.

September.	1899.	1898.	1897	1896.	1895.	1894.
	$	$	$	$	$	$
B.& O. S.W.	680,523	693,810	595,180	525,561	618,571	587,610
C.C.C.&St L	1,456,843	1,400,126	1,239,096	1,123,256	1,238,528	1,205,677
Peo.& East	195,158	170,786	168,098	151,069	174,140	150,699
G.T.of Can.			1,968,593	1,838,736	1,685,813	1,672,762
Ch. & G.T.	2,488,829	2,261,148	281,289	252,971	273,597	225,833
D.G.H.&M			107,639	94,115	100,778	102,403
N.Y.C.& H†	4,843,781	4,234,062	4,399,820	3,851,507	3,876,146	3,742,702
Wabash....	1,497,937	1,288,639	1,202,509	1,060,030	1,175,561	1,075,513
Total.....	11,162,971	10,048,571	9,962,224	8,897,245	9,102,634	8,762,698

† Includes after 1897 the Beech Creek RR. and after 1898 the Fall Brook system.

EARNINGS OF MIDDLE AND MIDDLE WESTERN ROADS.

September.	1899	1898.	1897.	1896.	1895.	1894.
	$	$	$	$	$	$
Ann Arbor.....	133,368	118,188	110,497	93,079	97,531	92,904
Buff.Roch. & Pitt	394,848	338,231	318,038	284,111	267,485	280,099
Chicago & East Ill.	434,579	396,276	346,572	315,148	335,183	301,817
Chic.Ind.& Louisv.	364,100	320,373	311,678	255,524	304,518	281,663
Chic.& West Mich.	a212,762	a202,595	162,531	178,321	180,379	155,642
Det.G.Rap.&West.	a174,013	a143,394	122,524	112,380	105,448	107,807
Elgin Jol. & East..	148,439	131,480	101,235	100,869	91,200	98,283
Evansv.& Terre H.	121,092	108,057	117,943	86,147	94,134	105,572
Flint & P. Marq....	286,431	293,211	251,831	208,395	208,414	201,012
Hocking Valley...	337,399	241,688	233,139	227,345	287,024	277,819
Illinois Central ‡..	2,692,492	2,384,614	2,346,902	1,910,054	1,845,501	1,709,965
Lake Erie & West.	366,056	332,816	316,473	275,902	292,359	316,730
Long Island.....	470,598	579,279	463,177	390,853	400,023	400,171
Lou.Evans.& St.L.	182,917	147,149	143,143	143,642	163,903	134,608
N. Y. Ont. & West.	435,364	353,630	356,367	338,976	308,587	308,518
Pittsb'g & West'n.	289,978	295,123	287,740	218,735	237,482	259,100
Tol. & Ohio Cent..	180,804	144,480	12[illegible],629	155,056	179,187	207,580
Tol. Peo. & West..	104,317	95,378	88,383	84,517	89,593	87,701
Tol. St. L. & K. C..	167,738	194,695	196,760	183,191	178,034	152,659
West. N. Y. & Pa..	328,300	288,219	325,[illegible]81	291,302	292,326	319,042
Wheel. & L. Erie..	152,240	12[illegible],528	111,972	101,931	128,615	130,704
Clev. Canton & So.	74,351	62,894	53,690	62,496	57,763	61,708
Total.....	8,012,181	7,299,300	6,898,335	6,017,166	6,194,989	5,991,104

a Figures here for 1899 and 1898 are simply the totals of the earnings for the four weeks of the month as reported in the weekly returns; the month's earnings usually exceed the weekly estimates quite considerably.
‡ Includes the operations of the St. Louis Alton & Terre Haute for all the years. The Chesapeake Ohio & Southwestern and Ohio Valley are included for 1899, 1898 and 1897, and Chicago & Texas for 1899 and 1898. Results on Yazoo Branch are not included for 1899 and 1898.

GROSS EARNINGS AND MILEAGE IN SEPTEMBER.

Name of Road.	Gross Earnings.			Mileage.	
	1899.	1898.	Increase or Decrease.	1899.	1898.
	$	$	$		
Alabama Gt.South'n.	179,853	151,305	+28,548	310	310
Ala.N.O.Tex.&Pac.—					
N. Orl. & No. East..	150,229	120,476	+29,753	196	196
Ala. & Vicksb.....	72,789	52,986	+19,803	143	143
Vicksb. Shr.& Pac..	62,849	59,830	+3,019	188	188
Ann Arbor.....	133,368	118,188	+15,180	292	292
Atlanta Knoxv.& No.	35,639	27,120	+8,519	228	228
Atl Valdosta & West.	15,019	5,667	+9,352	117	71
Baltimore & Ohio. ..	2,804,293	2,587,696	+216,597	2,047	2,047
Balt.& Ohio Southw.	680,523	693,810	—13,287	921	921
Buff. Roch. & Pittsb..	394,848	338,231	+56,617	336	339
Burl. Ced. R. & No...	550,016	529,497	+20,519	1,136	1,136
Canadian Pacific.....	2,600,000	2,396,385	+203,615	6,952	6,678
Central of Georgia..	552,559	458,224	+94,335	1,524	1,524
Chattan. Southern...	7,138	4,870	+2,268	105	105
Chesapeake & Ohio..	1,105,344	1,022,201	+83,143	1,445	1,445
Chic. & East Illinois.	434,579	396,276	+38,303	648	648
Chic. Great Western.	651,687	551,646	+99,041	930	930
Chic. Ind. & Louisv..	364,100	320,373	+43,727	537	537
Chic. Mil. & St. Paul.	3,879,404	3,692,183	+187,217	6,273	6,154
Chic. Peoria & St. L..	89,823	76,766	+13,057	232	232
Chic. Term. Tr. RR..	104,587	98,500	+6,087	74	74
Chic. & West Mich...	212,762	202,595	+10,167	614	614
Choc. Okla. & Gulf.b	119,000	85,000	+34,000	272	226
Cin. N.O. & Tex. Pac.	443,812	449,019	—5,207	336	336
Cinn.Portsm'th & Va.	36,010	31,806	+4,204	111	111
Clev. Cin.Ch.& St. L..	1,456,843	1,400,126	+56,717	1,838	1,838
Peoria & Eastern ..	195,158	170,786	+24,372	352	352
Clev. Lorain & Wheel'	129,903	104,559	+25,344	192	192
Colorado Midland ...	166,074	141,628	+24,446	346	346
Col. Sand. & Hock'g..	81,870	75,912	+5,958	273	273
Denv. & Rio Grande..	946,500	788,700	+157,800	1,673	1,673
Det. Gr.Rap.& West..	134,013	143,394	—9,381	451	451
Dul. So. Shore & Atl..	221,428	169,648	+51,780	589	589
Elgin Joliet & East..	148,439	131,480	+16,959	197	197
Evansv. & Indianap.	31,042	30,151	+941	146	146
Evansv. & T. Haute..	121,092	108,057	+13,035	167	167
Flint & Pere Marq...	286,431	293,211	—6,780	657	657
Fla. Cent'l & Penin..	193,569	202,101	—8,532	940	940
Ft. Worth & Rio Gr..	36,104	50,087	—13,983	146	146
Gadsden & Att Un..	1,532	544	+988	11	11
Georgia.....	146,162	141,563	+4,599	307	307
Georgia & Alabama.	124,739	94,605	+30,134	458	458
Ga. South. & Florida	92,655	76,340	+16,315	285	285
Gr. Trunk of Can...					
Chic. & Gr. Tr'k..	2,488,829	2,261,148	+227,681	4,036	4,036
Det. Gr.Hav.& M.					
Gt. No.—S. P. M. & M.	2,532,774	2,365,780	+166,994	4,031	4,031
Eastern of Minn...	409,203	345,880	+63,323	172	172
Montana Central..	171,295	153,625	+17,670	262	262
Gulf Beaum't & K. C.	24,048	18,260	+5,788	65	65
Hocking Valley.....	337,399	241,688	+95,711	346	346
Illinois Central a.....	2,692,492	2,384,614	+307,878	3,679	3,671
Internat'l & Gt. Nor.	429,265	422,593	+6,672	775	775
Interoceanic (Mex.).*	213,900	160,500	+53,400	531	531
Iowa Central.....	233,569	209,938	+23,631	546	509
Iron Railway.....	5,810	3,842	+1,968	20	20
Kanawha & Mich	56,439	48,230	+8,209	172	172
Kan.C. Ft.S. & Mem..	472,333	346,334	+125,999	975	975
Kan. C. Mem. & Bir..	128,617	90,568	+38,049	276	276
Kan. City & N. W.....	32,446	27,133	+5,313	174	174
Kan. City & Omaha..	20,016	17,571	+2,445	194	194
Kan. City Sub. Belt	44,671	66,199	—21,528	32	32
Lake Erie & Western.	366,056	332,816	+33,240	725	725
Lehigh & Hud. River.	40,912	34,511	+6,401	90	90
Long Island RR.....	470,598	579,279	—108,681	379	379
Los Angeles Term'l..	11,494	8,489	+3,005	50	50
Louisv.Evans.&St.L.	182,917	147,149	+35,768	372	372
Louisv.Hend.& St.L..	58,300	43,723	+14,577	166	166
Louisv. & Nashville..	2,317,935	1,940,956	+376,979	2,988	2,988
Macon & Birming'm.	6,502	5,396	+1,106	97	97
Manistique.....	3,670	6,368	—2,698	59	59
Mexican Central.....	1,132,639	889,050	+243,589	1,956	1,956
Mexican National..	536,505	473,170	+63,335	1,266	1,219
Mexican Railway.* ..	255,000	233,000	+22,000	321	321
Mexican Southern*..	38,380	25,487	+12,893	227	227
Minn. & St. Louis....	268,988	223,311	+45,677	507	366
Minn.St.P.& S.Ste.M.	499,463	488,949	+10,514	1,195	1,195
Mo. Kans. & Tex. sys.	1,323,477	1,258,379	+65,098	2,200	2,197
Mo. Pac. & Iron Mt..	2,659,000	2,383,688	+275,312	4,938	4,938
Central Branch....	129,000	102,000	+27,000	388	388
Mobile & Ohio.....	478,017	382,291	+95,726	879	879
Mont. & Mex. Gulf ..	93,361	85,617	+7,744	390	390
Nash. Chat. & St. L..	569,182	533,059	+36,123	935	902
N.Y.Cen.& Hud.Riv.‡	4,843,781	4,234,062	+609,719	2,828	2,585
N. Y. Ont. & West....	435,364	353,630	+81,734	481	481
Norfolk & Western...	1,148,719	982,329	+166,390	1,551	1,561
Northern Pacific.....	3,150,908	2,941,455	+209,453	4,977	4,962
Ohio River.....	129,222	102,496	+25,726	224	224
Peo. Dec. & Evansv..	82,653	73,255	+9,398	331	331
Pittsb. Bess. & L. E..	211,183	161,241	+49,942	228	228
Pittsb. Lisb. & West.	4,370	4,154	+216	28	28
Pittsb. & Western....	164,867	162,349	+2,518	206	206
Pittsb. Clev. & Tol.	86,854	93,697	—6,843	77	77
Pittsb. Pa. & Fair..	38,252	39,079	—827	53	53
Rio Grande South'n.	48,832	41,448	+7,384	180	180
Rio Grande Western.	376,200	292,500	+83,700	582	582
Sag. Tusc. & Huron..	13,361	16,751	—3,390	67	67
St. Jos. & Gr. Island..	131,303	105,447	+25,856	251	251
St. L. Chic. & St. P...	35,483	31,177	+4,306	111	111
St. L. Kennett & So..	9,300	7,057	+2,243	44	44
St. Louis & S. Fran..	726,257	573,456	+152,801	1,385	1,282
St. Louis Southwes'n.	524,162	521,813	+2,349	1,258	1,223
St. Paul & Duluth....	197,118	184,226	+12,892	244	244
Santa Fe Pres.& Phx.	69,734	64,143	+5,591	198	198
San Fran. & No.Pac..	97,805	92,906	+4,899	165	165
Sher. Shrev.& South..	36,330	41,042	—4,712	153	153
Southern Railway.c..	2,664,329	2,437,508	+226,821	6,252	6,246
Texas Central.....	36,210	38,327	—2,117	176	176
Texas & Pacific	718,139	666,356	+51,783	1,499	1,499
Tol. & Ohio Central..	180,804	144,480	+36,324	371	371
Tol. Peoria & West'n.	104,317	95,378	+8,939	249	249
Tol. St. L. & K. City .	167,738	194,695	—26,957	451	451
Wabash.....	1,497,837	1,288,639	+209,198	2,326	2,326
West. N. Y. & Penn..	328,300	288,219	+40,081	644	642
Wheel. & Lake Erie..	152,240	127,528	+24,712	247	247
Clev. Canton & So.	74,351	62,894	+11,457	210	210
Wisconsin Central...	539,663	473,290	+66,373	937	937
Total (117 roads).	60,952,319	54,871,160	+6,081,159	100391	99,147

† Earnings of Galveston Houston & Henderson are excluded for both 1899 and 1898.
‡ Includes Fall Brook system for 1899 but not for 1898. For Sept. 1898 the earnings of that system were $189,352.
a Chesapeake Ohio & Southwest'n and Ohio Valley roads are included for both years * For three weeks only
b Earnings are from railroad operations only.
c Results on Atlantic & Danville are included after Sept. 1.

GROSS EARNINGS FROM JANUARY 1 TO SEPTEMBER 30.

Name of Road.	1899.	1898.	Increase.	Decrease.
	$	$	$	$
Alabama Gt. Southern..	1,403,721	1,272,018	131,703	.....
Ala. N. O. & Tex. Pac.—				
N. O. & Northeast'n...	1,215,676	1,041,098	174,578	.....
Alabama & Vicksb'g..	525,899	481,819	44,080	.....
Vicksburg Shr. & Pac.	476,363	483,543	....	7,180
Ann Arbor.....	1,180,875	1,077,971	102,904	.....
Atl. Knoxv. & North'n.	288,019	231,094	56,925	.....
Balt. & Ohio.....	21,846,514	21,024,741	821,773	.....
Balt. & O. Southwest...	5,027,581	5,233,348	.....	205,767
Buff. Roch. & Pittsburg.	2,869,778	2,832,493	37,285	.....
Burl. Ced. Rap. & No...	3,543,052	3,216,766	326,286	.....
Canadian Pacific.....	20,148,025	18,254,632	1,893,393	.....
Central of Georgia.....	4,029,350	3,788,915	240,435	.....
Chattanooga Southern.	57,333	50,932	6,401	.....
Chesapeake & Ohio.....	9,012,937	8,762,885	250,052	.....
Chic. & East'n Illinois..	3,486,219	3,095,759	390,460	.....
Chic. Great Western....	4,620,684	4,063,777	556,907	.....
Chic. Ind. & Louisv.....	2,793,870	2,464,557	329,313	.....
Chic. Milw. & St. Paul..	28,620,851	25,006,544	3,614,307	.....
Chic. Peoria & St. Louis	673,239	621,874	51,365	.....
Chic. Term'l Transfer..	926,427	869,981	56,446	.....

Name of Road.	1899.	1898.	Increase.	Decrease.
	$	$	$	$
Chic. & West Michigan.	1,653,228	1,423,940	229,288	.....
Choc. Oklah. & Gulf...	1,259,126	1,084,996	174,130	.....
Cin. N.O. & Texas Pac.	3,490,166	3,455,146	35,020	.....
Cinn. Portsm'th & Va..	235,384	207,815	27,569	.....
Clev. Cin. Chic. & St. L..	11,013,36	10,755,083	258,2[illegible]4	.....
Peoria & Eastern.....	1,463,399	1,386,481	76,918	.....
Colorado Midland.....	1,253,182	1,174,105	79,077	.....
Col. Sand. & Hocking..	620,055	622,387	.....	2,332
Denv. & Rio Grande....	6,912,45[illegible]	6,161,520	750,933	.....
Det. Gr. Rap. & West..	1,185,761	1,112,874	72,887	.....
Dul. So. Shore & Atl...	1,741,[illegible]07	1,[illegible]75,010	366,497	.....
Elgin Joliet & Eastern.	1,316,839	1,115,507	201,33	.....
Evansv. & Indianapolis	251,91[illegible]	234,882	17,037	.....
Evansv. & Terre Haute.	1,004,598	933,443	71,155	.....
Flint & Pere Marquette.	2,437,420	2,216,587	220,833	.....
Fla. Cent. & Peninsular.	1,969,45[illegible]	2,292,708	.....	323,253
Ft. Worth & Rio Gr'de..	333,253	332,6[illegible]0	63[illegible]	.....
Gadsden & Atalla Un...	8,227	5,35[illegible]	2,876	.....
Georgia.....	1,154,14[illegible]	1,098,705	55,435	.....
Georgia & Alabama....	900,208	[illegible]84,516	15,692	.....
Ga. Southern & Florida.	741,125	720,29[illegible]	20,83[illegible]	.....
Grand Trunk..... Chic. & Gr. Trunk... Det. Gr. H. & Milw..	18,986,786	17,494,448	1,492,33	.....
Great No. St. P. M. & M.	14,702,087	13,269,707	1,432,380	.....
Eastern of Minnesota.	2,052,602	1,563,704	488,898	.....
Montana Central.....	1,434,248	1,462,749	.....	28,501
Gulf Beaumont & K.C..	212,36[illegible]	132,877	79,491	.....
Hocking Valley.....	2,41[illegible],151	1,927,620	490,53	.....
Illinois Central *a*.....	21,406,492	20,039,263	1,367,28	.....
Int. & Great Northern..	2,670,470	2,533,664	136,806	.....
Interoceanic (Mex.)†...	2,821,20[illegible]	2,324,800	496,40[illegible]	.....
Iowa Central.....	1,664,821	1,438,667	226,15[illegible]	.....
Iron Railway.....	44,542	36,804	7,738	.....
Kanawha & Michigan.	488,787	415,157	73,63	.....
Kansas C. Ft. S.&Mem..	3,682,010	3,483,404	198,606	.....
Kan. City Mem. & Bir..	1,067,74[illegible]	1,033,561	34,186	.....
Kansas City & N. W....	245,292	249,591	.....	4,239
Kansas City & Omaha..	178,015	178,057	.....	42
Kansas City Sub. Belt.	395,221	383,312	11,909	.....
Lake Erie & Western...	2,794,124	2,565,497	228,627	.....
Lehigh & Hudson River	356,728	276,76[illegible]	79,96	.....
Long Island RR.....	3,503,031	3,564,228	.....	61,197
Los Angeles Terminal..	91,86[illegible]	70,104	21,764	.....
Louisv. Evansv. & St. L..	1,292,146	1,140,026	152,120	.....
Louisv. Hend. & St. L..	439,537	359,22[illegible]	80,316	.....
Louisville & Nashville..	18,647,850	16,558,206	2,089,644	.....
Macon & Birmingham.	46,318	40,29[illegible]	6,022	.....
Manistique.....	64,292	85,74[illegible]	.....	21,453
Mexican Central.....	11,167,18[illegible]	9,722,358	1,444,826	.....
Mexican National.....	5,147,629	4,518,396	629,233	.....
Mexican Railway‡.....	3,314,900	3,018,400	296,500	.....
Mexican Southern*.....	555,949	476,761	79,188	.....
Minneapolis & St. Louis	2,008,15[illegible]	1,569,819	438,331	.....
Minn. St. P.& S. Ste. M.	3,198,763	2,949,548	249,215	.....
Mo. Kan. & Texas sys.	8,378,86[illegible]	7,920,602	458,264	.....
Mo. Pacific & Iron Mt..	19,895,551	19,049,714	845,837	.....
Central Branch.....	897,377	984,262	.....	86,885
Mobile & Ohio.....	3,918,936	3,145,707	773,229	.....
Monterey & Mex. Gulf.	924,936	1,068,32[illegible]	.....	143,390
Nashv. Chat. & St. L...	4,475,367	4,344,242	131,125	.....
N. Y. Cent. & Hud. Riv.	36,736,428	33,523,042	3,213,386	.....
N.Y. Ontario & West'n..	3,562,275	2,821,433	740,842	.....
Norfolk & Western.....	9,231,904	8,256,795	975,109	.....
Northern Pacific.....	19,5[illegible]3,000	18,179,685	1,393,315	.....
Ohio River.....	826,118	703,541	122,577	.....
Peoria Dec. & Evansv.	636,[illegible]60	595,33[illegible]	41,325	.....
Pittsb. Bess. & L. Erie..	1,302,08[illegible]	991,384	310,699	.....
Pittsb. Lisbon & West'n	34,398	33,690	708	.....
Pittsburg & Western....	1,446,358	1,316,756	129,602	.....
Pittsb. Cleve. & Tol...	744,16[illegible]	800,282	.....	56,122
Pittsb. Paines. & F'pt	311,916	289,689	22,227	.....
Rio Grande Southern...	353,678	345,099	8,579	.....
Rio Grande Western....	2,711,657	2,399,329	312,328	.....
Sag. Tusc. & Huron.....	106,323	99,138	7,185	.....
St. Jos. & Grand Island.	1,012,298	873,335	138,963	.....
St. L. Chic. & St. Paul..	263,090	249,326	13,764	.....
St. L. Kennett & South..	66,527	48,794	17,733	.....
St. Louis & San Fran..	5,471,338	4,948,978	522,360	.....
St. Louis Southwestern.	4,027,799	3,712,900	314,899	.....
St. Paul & Duluth.....	1,350,725	1,158,208	192,517	.....
Santa Fe Pres. & Phx..	659,888	599,751	60,137	.....
San Fran. & No. Pacific	707,653	637,260	70,393	.....
Sherman Shreve.& So..	238,242	208,179	30,063	.....
Southern Railway.....	19,700,585	17,876,522	1,824,063	.....
Texas Central.....	212,042	204,888	7,154	.....
Texas & Pacific.....	5,656,033	5,205,171	450,862	.....
Toledo & Ohio Central.	1,434,909	1,338,934	95,975	.....
Toledo Peoria & West'n.	748,789	712,796	35,993	.....
Tol. St. L. & Kan. City.	1,417,31[illegible]	1,552,487	.....	135,168
Wabash.....	11,225,747	10,045,528	1,180,219	.....
West. N. Y. & Pa.....	2,631,396	2,246,010	385,386	.....
Wheeling & Lake Erie.*b*	1,342,360	1,172,637	169,723	.....
Wisconsin Central.....	4,037,749	3,643,879	393,870	.....
Total (114 roads)...	459,063,013	420,655,[illegible]3[illegible]	39,4[illegible]3,564	1,075,589
Net increase	.....	.....	38,407,[illegible]75	.....

* For three weeks only in September. ‡ To Sept. 23.
a Chesapeake Ohio & Southwest'n and Ohio Valley roads are included for both years. Results on the Yazoo Branch (140 miles) are included for 1898 only.
† Totals for month of September are for railroad only.
b These figures include Clevel'd Canton & South'n after Aug. 14.

ITEMS ABOUT BANKS, BANKERS AND TRUST CO'S

—The sales of bank stocks this week aggregate 284 shares, of which 40 shares were sold at the Stock Exchange and the balance at auction. Five shares of stock of the Plaza Bank were sold at 511, an advance from 350 in Nov., 1898, when the last previous sale was made. The sales of trust company stocks reach a total of 360 shares, including 20 shares of a Brooklyn company, and were all made at auction.

Shares. BANKS—*New York.*	*Price.*	*Last previous sale.*
*30 Chatham National Bank.....	310	Aug., 99— 312½
1 City Bank, National.....	2025	June '99— 2010
58 Corn Exchange Bank.....	374-376¼	Sept. '99— 380¼
11 Commerce, National Bank of.....	254⅜	Sept. '99— 260½
2 Gallatin National Bank.....	410	Sept. '99— 405
25 Importers' & Traders' Nat. Bank..	525	July '99— 540½
22 Mechanics' National Bank.....	205¼	Aug. '99— 200¼
50 Mechanics' & Traders' Bank.....	100	Apr. '99— 100
50 Merchants' National Bank.....	176⅞	Sept. '99— 177
20 Oriental Bank.....	200	Sept. '99— 189¼
5 Plaza Bank.....	511	Nov. '98— 350
*10 Western National Bank.....	350	Sept.,'99— 370
TRUST COMPANIES—*New York.*		
50 America, Trust Co. of.....	240	Oct. '99— 240
5 Guaranty Trust Co.....	665	Aug. '99— 669¼
10 International Banking & Trust....	167	Oct. '99— 163
25 North American Trust Co.....	163¼	Oct. '99— 168
250 Produce Exchange Trust Co.....	200	Oct. '99— 200
TRUST COMPANIES—*Brooklyn.*		
20 People's Trust Co.....	338	May '99— 311

* Sales at the Stock Exchange.

—The ninth annual convention of the Ohio Bankers' Association was held in Columbus, Ohio, on Wednesday and Thursday, Oct. 11 and 12, W. A. Graham, Cashier of the Citizens Bank, Sidney, Ohio, presiding. Addresses were delivered by the President, by A. W. Ehrman, Assistant Cashier of the Commercial National Bank, Detroit, Mich.; by W. F Burdell, Vice-President State Savings Bank & Trust Co., Columbus, Ohio, and by Ellis H. Roberts, Treasurer of the United States. Among the reports was one by the Committee on State Clearing-House and another by the Committee on State Banking laws.

—The New York Security & Trust Company announces an increase in its dividend from the rate of 5 per cent to 10 per cent, semi-annually. After meeting this dividend it is stated that there will be an important addition to the surplus of the company, which was last reported at $2,056,223.

—The recent installation of Walter E. Frew as Vice-President of the Corn Exchange Bank and the subsequent election of William F. Havemeyer as a director of that bank have brought to that institution two valuable men, the former in a responsible executive capacity and the latter representing important business and financial interests. Mr. Frew is comparatively young. He began his business career in 1879 in the stock-brokerage firm of Shepard Knapp & Co. as clerk. In 1885 he entered the employ of the Eleventh Ward Bank of this city, where he received valuable banking training. After remaining with this institution four years he accepted the position of Cashier of the Queens County Bank of Long Island City, of which institution he became President in 1895. His management of this bank was quite successful, and when it was recently merged into the Corn Exchange Bank, as was announced in this column August 26, it was in a highly prosperous condition. Mr. Frew still is President of the Queens County Bank. It was principally through Mr. Frew's suggestion that William F. Havemeyer, a director of the above-mentioned bank, was recently elected a director of the Corn Exchange Bank. Mr. Havemeyer is a son of the former Mayor of this city of the same name, and he was, until a few years ago, the head of the firm of Havemeyer & Co., sugar refiners. Since his retirement from active commercial business he has devoted his attention to important financial interests, in which he has a large influence.

English Financial Markets—Per Cable.

The daily closing quotations for securities, etc., at London are reported by cable as follows for the week ending Oct. 13.

LONDON.	*Sat.*	*Mon.*	*Tues.*	*Wed.*	*Thurs.*	*Fri.*
Silver, per ounce.....d.	26¾	26 13/16	26¾	26¾	26¾	26⅞
Consols., new, 2¾ p.cts.	103¼	103⅜	103¾	103⅜	103½	103 11/16
For account.....	103½	103⅝	104	103⅝	103¾	103⅞
Fr'ch rentes(in Paris)fr.	00 52½	100·50	100·50	100·40	00·52½	00·47½
Spanish 4s.....	60⅜	60½	60¼	59¾	59⅞	60⅛
Atch. Top. & Santa Fe..	21⅛	21⅛	21¼	21⅜	21⅛	20⅞
Preferred.....	64½	65	64⅝	65¼	64¼	64¼
Baltimore & Ohio.....	51¼	52	51⅝	51¾	50⅝	50⅝
Preferred.....	71¾	72¼	72¼	72½	72	71¾
Canadian Pacific.....	93¾	94⅝	94⅜	94⅞	94	93⅞
Central Pacific.....	59⅝	59¾	59½	59½	59¼	59
Chesapeake & Ohio.....	22⅝	25¾	25⅞	26¼	26¼	26
Chic. Mil. & St. Paul....	127⅞	128¾	127⅞	128⅜	127¾	127
Den. & Rio Gr. com.....	21⅝	21⅝	21⅝	21⅝	21⅝	21⅜
Do do Preferred..	76¾	77	76½	76¾	76¼	76¼
Erie, common.....	13⅝	13¾	13⅝	13⅝	13½	13½
1st preferred.....	37⅝	37¾	37½	37½	37⅛	37
Illinois Central.....	115½	115	115	115½	115½	115
Louisville & Nashville.	81⅞	83⅜	82⅞	84¼	83¾	83¾
Mo. Kan. & Tex., com..	13⅛	13	13	12⅞	12¾	12½
N. Y. Cent'l & Hudson..	138½	138¼	138	138½	138	137½
N. Y. Ontario & West'n	25⅜	25⅝	25⅜	25⅜	24⅞	25
Norfolk & West'n pref.	71⅜	71½	71½	71½	71	71
Northern Pacific, com..	53⅜	53⅞	53¾	54⅝	53¾	53¼
Preferred.....	76½	76⅜	76½	76¾	76¼	76
Pennsylvania.....	67⅜	67⅝	67½	67¼	67¼	67
*Phila. & Read.....	11⅛	11⅛	11	10⅞	10⅝	10¾
*Phila.&Read., 1st pref.	30	30⅛	30⅛	30⅛	30	29¾
*Phila.& Read., 2d pref.	16¾	17¼	16¾	16⅞	16⅞	16⅝
Southern Pacific.....	38⅝	39⅛	38⅝	38½	38	37¾
South'n Railway, com..	12	12¼	12⅛	12¼	12	11⅞
Preferred.....	53½	53½	53¾	54⅜	53¼	53½
Union Pacific.....	44⅜	44¾	44⅝	45⅜	44¼	44⅜
Preferred	78¼	78¼	77⅞	78	78	77
Wabash. preferred.....	22⅜	22½	22⅛	22½	22¼	21⅝

* Price per share.

Commercial and Miscellaneous News

IMPORTS AND EXPOI TS FOR THE WEEK.—The following are the imports at New York for the week ending for dry goods Oct. 5 and for the week ending for general merchandise Oct. 6 ; also totals since beginning first week January.

FOREIGN IMPORTS.

For week.	1899.	1898.	1897.	1896.
Dry Goods....	$1,598,618	$1,388,465	$1,100,477	$1,531,792
Gen'l mer'dise	6,167,145	5,342,369	4,456,466	6,398,486
Total......	$7,765,763	$6,730,834	$5,556,943	$7,930,278
Since Jan. 1.				
Dry Goods....	$79,753,458	$72,691,835	$102,094,796	$88,128,774
Gen'l mer'dise	312,698,165	255,800,720	284,403,026	260,369,257
Total 40 weeks	$392,451,623	$328,492,555	$386,497,822	$348,498,031

EXPORTS FROM NEW YORK FOR THE WEEK ENDING OCTOBER 9.

	1899.	1898.	1897.	1896.
For the week..	$11,427,208	$9,318,315	$6,474,588	$7,591,225
Prev. reported	337,604,405	358,322,385	310,351,831	285,136,374
Total 40 weeks	$349,031,613	$367,640,700	$316,826,419	$292,727,599

EXPORTS AND IMPORTS OF SPECIE AT NEW YORK WEEK OCTOBER 7.

Gold.	*Exports.*		*Imports.*	
	Week.	*Since Jan.* 1	*Week.*	*Since Jan.* 1.
Great Britain.......	....	$9,025,000	$362,901	$3,760,406
France..............	....	7,397,580	742	2,895,865
Germany.............	....	3,250,000	....	1,128,132
West Indies.........	....	5,572,031	19,280	1,743,352
Mexico..............	....	36,060	3,966	200,888
South America.......	....	468,552	22,540	505,028
All other countries.	....	130,246	600	65,291
Total 1899......	....	$25,879,469	$410,029	$10,298,962
Total 1898......	$535,500	8,414,257	3,460,455	88,832,854
Total 1897......	11,365	29,709,922	1,446,015	6,689,894

Silver.	*Exports.*		*Imports.*	
	Week.	*Since Jan.* 1.	*Week.*	*Since Jan.* 1.
Great Britain.......	$1,104,330	$33,046,063	$44,037	$334,368
France..............	147,186	1,729,410	248	6,388
Germany.............	2,080	237,800	....	5,369
West Indies.........	976	487,202	3,375	579,285
Mexico..............	....	9,600	54,323	1,278,155
South America.......	....	112,423	69,346	811,859
All other countries.	....	10,856	....	35,157
Total 1899......	$1,254,572	$35,633,354	$171,329	$3,050,581
Total 1898......	1,025,440	35,814,465	61,212	1,940,079
Total 1897......	854,937	36,074,935	64,610	2,253,927

Reports of Non-Member Banks.—The following is the statement of condition of the non-member banks for the week ending Oct. 7, **based on averages of the daily results** ***We omit two ciphers (00) in all cases.***

BANKS. (00s omitted.)	Capital.	Surplus.	Loans & Investments.	Specie.	Leg. T. & B'k Notes.	Deposit. with Clear'g Agent.	Deposit. with Other Bks.&c	Net Deposits.
NEW YORK CITY. BOROUGH OF MANHATTAN.	$	$	$	$	$	$	$	$
Colonial........	100,0	86,5	1,002,8	19,9	82,7	142,8	....	1,152,6
Columbia........	200,0	207,3	2,318,0	81,0	56,0	150,0	5,0	2,076,0
Eleventh Ward....	100,0	124,2	1,302,2	52,4	50,2	141,9	....	1,490,4
Fourteenth Street.	100,0	57,1	1,084,0	51,5	60,2	205,4	....	1,316,5
Gansevoort........	200,0	19,5	655,9	26,2	52,1	44,2	5,9	691,7
Hamilton........	200,0	97,5	1,327,7	67,7	86,2	119,6	....	1,455,6
Hide & Leath. Nat	500,0	240,2	2,482,5	114,6	210,4	120,0	...	1,839,6
Home............	100,0	87,8	601,3	71,9	53,0	42,1	7	645,8
Mount Morris.....	250,0	87,5	2,014,9	74,7	109,5	52,8	52,0	2,374,3
Mutual...........	200,0	117,8	1,312,9	28,2	123,2	172,7	138,4	1,455,9
Nineteenth Ward.	100,0	32,9	1,044,8	31,9	99,9	217,8	42,5	1,447,4
Plaza............	100,0	130,7	1,896,0	151,0	132,0	40,0	....	1,976,0
Riverside........	100,0	107,2	906,0	14,2	62,5	64,7	....	909,4
State............	100,0	134,4	2,314,0	185,0	92,0	48,0	180,0	2,671,0
Twelfth Ward......	200,0	112,4	1,285,6	35,8	180,2	78,4	20,0	1,735,2
Twenty-third W'd.	100,0	54,7	1,095,3	57,9	111,9	97,9	69,7	1,357,0
Union Square......	200,0	311,5	2,379,4	48,9	152,5	176,7	....	2,716,0
Yorkville........	100,0	150,3	1,466,9	107,0	96,7	110,3	16,0	1,563,0
BOROUGH OF BROOKLYN.								
Bedford..........	150,0	121,7	1,186,2	17,4	91,1	120,5	100,0	1,297,7
Broadway.........	100,0	132,2	1,451,8	16,3	112,9	245,2	30,5	1,664,5
Brooklyn.........	300,0	163,8	1,150,8	60,4	42,6	178,0	16,7	1,151,2
Eighth Ward......	100,0	37,3	321,5	4,8	38,9	60,1	3,0	294,0
Fifth Avenue.....	100,0	57,2	643,2	32,9	35,4	68,2	21,6	605,9
Kings County.....	150,0	60,3	805,6	36,8	26,1	101,2	15,0	832,6
Manufact'rs' Nat'l	252,0	433,6	2,426,1	175,9	266,9	520,3	....	2,872,0
Mechanics........	500,0	406,2	3,062,5	174,0	179,0	227,9	....	3,164,8
Mech's' & Tradr's	100,0	197,4	995,4	50,3	34,5	176,2	39,7	1,064,9
Nassau National..	300,0	571,5	3,868,0	143,0	241,0	450,0	35,0	2,965,0
National City.....	300,0	564,8	2,577,0	136,0	259,0	438,0	75,0	3,004,0
North Side........	100,0	107,0	781,9	12,6	54,6	28,1	1	688,7
People's..........	100,0	121,4	897,0	30,0	39,5	57,5	61,5	941,5
Schermerhorn.....	100,0	62,6	560,8	22,0	26,6	62,7	60,0	558,2
Seventeenth Ward	100,0	70,7	477,3	7,3	43,1	71,2	13,1	433,1
Sprague National.	200,0	215,0	1,090,4	107,7	10,0	199,8	23,5	1,048,0
Twenty-sixth W'd.	100,0	55,0	622,9	7,9	30,5	75,1	1,1	527,7
Union............	100,0	56,1	332,5	8,9	17,7	25,7	15,0	248,8
Wallabout........	100,0	37,4	594,7	11,8	44,2	74,7	111,6	704,9
German-American.	100,0	18,5	246,9	2,4	20,6	87,7	1,3	196,1
BOROUGH OF RICHMOND.								
Bank of Staten Isl.	25,0	50,4	519,8	21,1	15,8	135,8	7	629,9
1st Nat., Staten Isl.	100,0	81,4	680,2	27,8	24,2	131,3	....	695,0
OTHER CITIES.								
1st Nat., Jer. City.	400,0	745,6	5,081,0	229,8	348,9	664,2	518,3	5,900,0
Hud. Co. Nat. J. C.	250,0	536,8	2,083,3	86,0	77,1	320,2	96,1	2,001,2
2d Nat., Jer. City..	250,0	365,2	1,362,9	45,1	38,7	236,9	....	1,181,5
3d Nat., Jer. City..	200,0	211,8	942,1	23,7	65,6	89,7	81,7	861,4
1st Nat., Hoboken.	110,0	428,3	1,816,3	118,4	29,6	140,3	104,0	1,668,7
2d Nat., Hoboken.	125,0	88,8	950,2	56,1	35,0	73,1	39,2	934,5
Totals Oct. 7..	7,862,0	8,167,6	64,040,0	2,896,4	4,055,7	7,025,4	1,051,9	67,011,8
Totals Sept. 28..	7,762,0	8,095,1	63,082,6	2,823,2	3,777,9	5,869,8	1,876,8	66,111,3
Totals Sept. 23..	7,762,0	8,005,1	63,115,6	2,881,0	3,855,8	6,473,4	2,109,5	66,630,1

New York City Clearing House Banks.—Statement of condition for the week ending Oct. 7, **based on average of daily results.** ***We omit two ciphers (00) in all cases.***

BANKS.	*Capital*	*Surpl's*	*Loans.*	*Specie.*	*Legals.*	*Deposits*
Bank of New York.	$2,000,0	$1,931,8	$13,755,0	$2,345,0	$982,0	$13,371,0
Manhattan Co......	2,050,0	2,115,6	19,457,0	3,271,0	2,017,0	21,693,0
Merchants'........	2,000,0	1,087,7	12,855,3	2,525,6	1,355,0	14,877,7
Mechanics'........	2,000,0	2,118,3	10,699,0	2,337,0	665,0	10,776,0
America...........	1,500,0	2,746,8	19,325,8	3,347,3	1,446,6	21,463,0
Phenix............	1,000,0	243,1	4,676,0	848,0	139,0	4,441,0
City..............	1,000,0	4,818,5	84,196,3	24,981,1	2,838,9	106,734,1
Chemical..........	300,0	6,598,9	24,039,3	5,729,3	2,023,7	25,303,3
Merchants' Exch'ge	600,0	187,3	4,709,5	1,110,6	384,6	5,420,7
Gallatin..........	1,000,0	1,759,5	7,671,7	1,391,1	558,6	6,524,1
Butchers' & Drov'rs'	300,0	75,3	1,184,3	281,5	64,6	1,392,1
Mechanics' & Trad's'	400,0	125,8	1,965,0	230,0	148,0	1,971,0
Greenwich.........	200,0	177,5	1,012,3	101,1	171,2	934,0
Leather Manufac'rs	600,0	489,6	3,848,8	991,0	249,7	3,787,5
Seventh...........	300,0	176,8	3,319,1	628,0	479,7	4,896,0
State of New York.	1,200,0	548,0	3,962,1	468,8	347,1	3,374,6
American Exchange	5,000,0	2,698,9	27,673,0	2,669,0	2,704,0	21,806,0
Commerce..........	5,000,0	3,685,2	26,370,6	804,9	3,962,6	19,582,4
Broadway..........	1,000,0	1,581,8	6,509,1	1,007,1	166,9	5,559,1
Mercantile........	1,000,0	1,042,3	11,393,7	2,420,4	667,8	12,081,0
Pacific...........	422,7	490,9	3,118,8	559,4	237,0	3,446,4
Republic..........	1,500,0	932,8	20,007,6	4,566,9	884,9	21,988,1
Chatham...........	450,0	993,0	6,298,1	619,7	858,3	6,314,2
People's..........	200,0	294,5	2,308,0	370,2	228,2	2,794,2
North America.....	1,000,0	537,5	10,551,9	1,824,4	696,5	11,380,4
Hanover...........	1,000,0	2,578,6	35,817,8	9,891,1	1,660,4	44,196,4
Irving............	500,0	388,4	4,282,0	530,5	523,9	4,520,0
Citizens'.........	600,0	372,6	2,657,8	496,1	80,7	2,568,0
Nassau............	500,0	273,9	2,677,9	301,6	391,4	2,949,7
Market & Fulton..	900,0	991,2	6,267,0	893,4	591,9	6,196,2
Shoe & Leather....	1,000,0	163,2	3,770,4	803,3	218,2	4,256,0
Corn Exchange....	1,400,0	1,651,3	15,931,1	2,977,7	1,591,0	18,636,2
Continental.......	1,000,0	564,1	5,126,7	1,331,5	209,1	6,160,1
Oriental..........	300,0	389,4	1,994,1	150,4	365,5	1,981,7
Importers' & Trad'rs	1,500,0	5,784,0	24,240,0	4,796,0	1,231,0	24,066,0
Park..............	2,000,0	3,271,5	41,912,0	11,082,0	777,0	49,141,0
East River........	250,0	147,3	1,374,7	271,0	113,7	1,390,3
Fourth............	3,000,0	2,036,4	20,523,9	4,793,7	973,3	21,646,0
Central...........	1,000,0	512,1	9,973,0	1,847,0	792,0	12,202,0
Second............	300,0	778,2	7,505,0	1,572,0	506,0	8,581,0
Ninth.............	750,0	169,6	3,053,0	342,0	232,1	2,936,0
First.............	500,0	7,763,7	33,289,0	5,681,5	457,0	31,435,4
N. Y. Nat'l Exch'ge	300,0	63,0	2,258,4	180,8	456,2	2,464,2
Bowery............	250,0	666,6	3,105,0	614,8	411,2	3,606,0
New York County.	200,0	410,4	3,461,2	658,8	329,4	4,060,3
German American.	750,0	297,2	3,248,5	535,9	258,2	3,201,2
Chase.............	1,000,0	1,486,9	32,872,5	6,147,4	4,768,6	40,974,0
Fifth Avenue......	100,0	1,211,5	8,437,2	1,985,1	576,9	9,612,8
German Exchange.	200,0	572,7	2,534,7	158,5	481,9	3,080,8
Germania..........	200,0	780,3	3,175,0	578,6	519,7	4,884,5
Lincoln...........	300,0	811,6	10,838,2	2,539,1	582,7	12,683,6
Garfield..........	200,0	926,2	6,636,8	1,591,6	502,0	7,978,8
Fifth.............	200,0	328,4	2,308,2	498,8	141,7	2,502,1
Bank of the Metrop	300,0	916,3	5,622,5	1,221,3	263,2	6,140,9
West Side.........	200,0	376,7	2,796,0	339,0	410,0	3,104,0
Seaboard..........	500,0	555,5	9,836,0	2,078,0	846,0	11,709,0
Western...........	2,100,0	1,153,6	28,882,4	8,035,1	824,3	34,502,6
First Nat. B'klyn..	300,0	538,0	4,328,0	448,0	794,0	4,657,0
Nat. Union Bank..	1,200,0	1,238,3	14,687,8	3,353,4	351,1	15,927,4
Liberty...........	500,0	410,6	3,844,8	985,9	157,0	4,779,5
N. Y. Prod. Exch'ge	1,000,0	364,7	3,907,4	426,5	330,3	3,290,9
Bk. of N. Amsterdam	250,0	363,4	3,349,0	654,3	402,1	3,828,4
Astor.............	350,0	178,7	3,219,2	578,3	287,8	3,397,4
Total............	58,922,7	78,843,5	710,582,5	1472524	48,680,5	781,158,8

Auction Sales. –Among other securities the following, not regularly dealt in at the Board, were recently sold at auction

By Messrs. Adrian H. Muller & Son.

Stocks.

1 City Bank, N. Y........2025
8 Cent. Fireworks Co.,pf.. 59
10 Cent.Fireworks Co.,com. 14
20 People's Tr. Co.of Bklyn338
5 Plaza Bank of N. Y......511
250 Produce Ex. Trust Co...200
10 German Alliance Ins.Co.155
50 Trust Co. of America....240
11 Nat. Bank of Commerce.254⅜
5 Guaranty Trust Co.......665
20 Oriental Bank...........200
50 Mech. & Traders' Bank.100

Stocks.

22 Mechanics' Nat. Bank...205¼
2 Gallatin Nat. Bank.......410
25 Imp. & Trad. Nat. Bank.525
25 North Amer. Tr. Co 163¼
50 Merchants' Nat. Bank...176⅞
30 E. W. Bliss Co., com.....133
58 Corn Ex. Bank......374-376¼
10 Internat. Bank'g & Tr.Co.167

Bonds.

$3,000 Chicago & Alton RR. Refund. 50-year 3s..... 93¾

By Messrs. R. V. Harnett & Co.

Stocks.

10 Lawyers' Title Insurance Co...............................165

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Bankers' Gazette.

DIVIDENDS.

Name of Company.	Per Cent.	When Payable.	Books closed. (Days inclusive.)
Railroads (Steam).			
Belt RR. & Stk. Yds. Ind. pf. (qu.)	1½	Oct. 1	—— to ——
Choctaw Okla. & Gulf, com	2	Oct. 31	—— to ——
" " " pref	2½		
Cin. Ham. & Day., new pf. (qu.)	1¼	Nov. 8	Oct. 28 to Nov. 10
Cin. Sand. & Cleve., pref	3	Nov. 1	Oct. 21 to Nov. 1
Georgia RR. & Bkg. (quar.)	2¾	Oct. 15	Oct. 1 to Oct. 15
Great Northern, pref. (quar.)	1¾	Nov. 1	Oct. 19 to Nov. 1
Northern Pacific, pref. (quar.)	1	Dec. 5	Nov. 11 to Nov. 23
Street Railways.			
Brooklyn City RR. (quar.)	2½	Oct. —	Oct. 13 to ——
Cincinnati St. Ry. (quar.)	1¼	Oct. 2	—— to ——
Louisville (Ky.) Ry., pref	2½	Oct. 1	—— to ——
Winchester Ave. RR. N. Hav. (qu.)	2	Oct. 16	Oct. 11 to Oct. 15
Miscellaneous.			
American Chicle, com	1½	Oct. 16	Oct. 15 to Oct. 16
" " pref. (quar.)	2		
Am. Pneumatic Serv'ce, pf. (qu.)	1½	Oct. 25	Oct. 19 to Oct. 24
American Shipbldg., pref. (qu.)	1¾	Oct. 16	Oct. 6 to Oct. 16
American Steel Hoop, pf. (qu.)	1¾	Oct. 20	Oct. 22 to Oct. 30
American Type-Founders' (qu.)	1	Oct. 16	—— to ——
Bethlehem Iron (quar.)	1½	Nov. 1	—— to ——
Canton Co	50c.	Nov. 1	—— to ——
Central Oil (quar.)	1½	Nov. 1	Oct. 25 to Nov. 1
H. B. Claflin, com. (quar.)	2	Oct. 14	Oct. 11 to Oct. 15
Daylight Prism, com. (quar.)	2	Oct. 31	—— to ——
" " pref (extra)	2		
Edison Elec. Ill., Boston (quar.)	$2	Nov. 1	Oct. 19 to Nov. 1
Street Ry. & Ill. Properties	$12 00	Oct. 17	Oct. 12 to Oct. 16
Union Switch & Signal, pf. (qu.)	1½	Oct. 10	Oct. 1 to Oct. 10
United Elec Securities, pref	3½	Nov. 1	Oct. 21 to Nov. 1
Warwick Iron & Steel (quar.)	2	Nov. 10	—— to ——
" " " (extra)	½		

WALL STREET, FRIDAY, OCT. 13, 1899.—5 P. M.

The Money Market and Financial Situation.—Easier money markets in New York and London gave a better tone to the security markets at the opening of the week, but this influence has been more than offset by the severing of diplomatic relations between Great Britain and the Transvaal Republic, and by advancing rates for foreign exchange at this centre. The present situation makes the immediate future more difficult than usual to forecast, and as a considerable proportion of the business transactions in Wall Street is based on future probabilities, current transactions are limited. So far as legitimate operations are concerned, the market for securities is practically in a state of inertia.

It is hoped that the most stringent period of the season in the money market is passed. These hopes are based on three facts: (1) The action of Treasury officials in offering to anticipate interest on the Government debt up to July 1st next; (2) the enormous reduction in the amount of loans carried by local banks, which leaves them in condition to recuperate rapidly under any favorable influences, and (3) the near approach of the time when a return flow of currency from the interior is likely to begin. Moreover the Treasury statement of international trade for September indicates that our credit balance abroad is accumulating.

The open market rates for call loans on the Stock Exchange during the week on stock and bond collaterals have ranged from 2 to 19 per cent. To-day's rates on call were 4 to 6 per cent. Prime commercial paper quoted 5½ to 6 per cent.

The Bank of England weekly statement on Thursday showed an increase in bullion of £64,790, and the percentage of reserve to liabilities was 49·25, against 39·36 last week; the discount rate remains unchanged at 5 per cent. The Bank of France shows a decrease of 11,600,000 francs in gold and 7,700,000 francs in silver.

The New York City Clearing-House banks, in their statement of Oct. 7 showed a decrease in the reserve held of $2,132,600 and a surplus over the required reserve of $643,200, against $1,724,450 the previous week.

	1899. Oct. 7.	Differen's fr'm Prev. week.	1898. Oct. 8.	1897. Oct. 9.
	$	$	$	$
Capital	58,922,700	.....	58,272,700	59,022,700
Surplus	78,843,500	.....	75,987,200	74,291,300
Loans & disc'nts.	710,582,500	Dec. 3,590,200	636,380,100	571,731,100
Circulation	15,534,700	Inc. 317,900	15,473,200	15,820,200
Net deposits	781,158,800	Dec. 4,205,400	710,806,800	616,737,200
Specie	147,252,400	Dec. 3,484,000	142,850,600	93,948,500
Legal tenders	48,680,500	Inc. 1,351,400	53,594,700	73,721,300
Reserve held	195,932,900	Dec 2,132,600	196,445,300	167,669,800
Legal reserve	195,289,700	Dec. 1,051,350	177,701,700	154,184,300
Surplus reserve	643,200	Dec. 1,081,250	18,743,600	13,485,500

NOTE.—Returns of separate banks appear on page 780.

Foreign Exchange.—The market for foreign exchange was increasingly strong until to-day, and rates advanced under easier money markets and the South African situation. The supply of bills, both bankers and commercial, was moderate.

Posted rates of leading bankers follow:

October 13.	Sixty days.	Demand.
Prime bankers' sterling bills on London.	4 83 @4 83½	4 87½
Prime commercial	4 82 @4 82¼	.....
Documentary commercial	4 81¼@4 82½	.....
Paris bankers' (francs)	5 22 7/16@22½	5 19 5/16@19⅜
Amsterdam (guilders) bankers	39 15/16@40	40 5/16@40⅜
Frankfort or Bremen (reichmarks) b'kers	94 3/16@94¼	95 1/16@95½

To-day's actual rates of exchange were as follows: Bankers' sixty days' sterling, 4 82½@4 82¾; demand, 4 86¾@4 87; cables, 4 88@4 88¼; prime commercial, sixty days, 4 82@4 82¼; documentary commercial, sixty days, 4 81¼@4 82¼; grain for payment, 4 82¼@4 82½; cotton for payment, 4 81¼@4 81½; cotton for acceptance, 4 82@4 82¼.

The following were the rates of domestic exchange on New York at the under-mentioned cities to-day: Savannah, buying ⅛ discount, selling par; Charleston, buying 1-16 discount, selling par; New Orleans, bank, par; commercial, $1 50 discount; Chicago, 80c. per $1,000 discount; St. Louis, 90c. per $1,000 discount; San Francisco, 10c. per $100 premium.

United States Bonds.—Sales of Government bonds at the Board include $10,000 4s, reg., 1925, at 129¾; $7,800 4s, coup., 1907, at 111 to 112; $18,700 4s, reg., 1907, at 111 to 111⅜; $59,000 3s, coup., at 108¼ to 108½; $2,000 ditto (small bonds) at 107⅜; $3,000 3s, reg., at 107⅝ and $1,000 5s, coup., at 111⅜. The following are the daily closing quotations; *for yearly range see seventh page following.*

	Interest Periods.	Oct. 7.	Oct. 9.	Oct. 10.	Oct. 11	Oct. 12.	Oct. 13.
2s, reg.	Q.-Mch.	*100	*100	*100	*100	*100	*100¼
3s, 1918 reg.	Q.-Feb.	*107½	*107½	*107½	*107½	107⅝	*107⅜
3s, 1918 coup	Q.-Feb.	108⅜	108⅜	*108¼	*108¼	108¼	*108⅛
3s, 1918, small reg.	Q.-Feb.	.....	.....	.....	.....	.....	.....
3s, 1918, small. c'p.	Q.-Feb.	*108	*108	*108	*108	*108	107⅜
4s, 1907 reg.	Q.-Jan.	*111	111¼	*111	111⅜	111⅜	*111
4s, 1907 coup.	Q.-Jan.	*112	*112	112	112	*112	*112
4s, 1925 reg.	Q.-Feb.	*129¾	*129¾	*129½	*129½	129¾	*129½
4s, 1925 coup.	Q.-Feb.	*129¾	*129¾	*129½	*129½	*129⅝	*129⅝
5s, 1904 reg.	Q.-Feb.	*111½	*111½	*111½	*111½	*111½	*111½
5s, 1904 coup.	Q.-Feb.	*111½	111⅜	*111½	*111½	*111½	*111½

* This is the price bid at the morning board; no *sale* was made.

State and Railroad Bonds.—Sales of State bonds at the Board are limited to $2,000 Virginia fund. debt 2-3s at 86 to 86⅝.

On a larger volume of business than for several weeks past, the market for railway bonds has been weak with a few exceptions, and a considerable list of the more active issues declined an average of one point. No increase is noted in the offerings of high-grade bonds. Atchison adjustment 4s were by far the most active, and close with a loss of about 1 point. Western New York & Pennsylvania general 3-4s were the strong features of the market, and steadily advanced. Central Georgia consol. 5s, Rock Island general 4s, Colorado & Southern 1st 4s, Norfolk & Western consol. 4s, Reading and Union Pacific bonds were relatively strong.

In addition to the above the active list includes Baltimore & Ohio, Central Pacific, Northern Pacific, St. Louis Southwestern, Wabash and Wisconsin Central issues.

Stock and Bond Sales.—The following shows the volume of business in stocks and bonds on the New York Stock Exchange for the past week and since Jan. 1:

Sales at N. Y. Stock Exch.	Week end. Oct. 13. 1899.	Week end. Oct. 13. 1898.	Jan. 1 to Oct. 13. 1899.	Jan. 1 to Oct. 13. 1898.
Government bonds	$101,500	$437,100	$8,033,200	$17,214,350
State bonds	2,000	116,000	1,880,800	2,498,300
RR. and misc. bonds	9,877,500	11,296,000	701,836,200	625,416,010
Total	$9,981,000	$11,849,100	711,709,220	$645,128,540
Stocks—No. shares	1,950,084	1,729,934	138,528,860	82,854,114
Par value	$188,073,800	$157,733,600	$13,412,233,450	$7,965,445,925
Bank shares, par value	1,750	$2,650	$320,700	$140,600

We add the following record of the daily transactions:

Week ending Oct. 13, 1899.	Stocks. Shares.	Stocks. Par value.	Railroad, &c. Bonds.	State Bonds.	U. S. Bonds.
Saturday	189,270	$18,296,000	$770,000	.....	$1,500
Monday	334,610	32,305,950	1,446,500	.....	53,000
Tuesday	435,718	41,599,050	2,074,500	.....	3,000
Wednesday	271,154	26,015,900	2,063,000	$1,000	10,500
Thursday	353,292	34,543,600	1,696,000	1,000	31,500
Friday	366,040	35,314,000	1,797,500	.....	2,000
Total	1,950,084	$188,073,800	$9,877,500	$2,000	$101,500

The sales on the Boston and Philadelphia Exchanges were:

	Boston. Listed shares.	Boston. Unlisted shares.	Boston. Bond sales.	Philadelphia. Listed shares.	Philadelphia. Unlisted shares.	Philadelphia. Bond sales.
Saturday	10,018	4,704	$21,595	7,576	6,553	$102,100
Monday	21,794	6,101	32,823	9,722	17,028	196,000
Tuesday	15,089	9,828	43,300	14,187	15,326	119,800
Wednesday	20,261	12,454	68,775	7,555	7,094	117,783
Thursday	20,085	8,100	64,350	11,131	10,314	88,700
Friday	23,588	7,407	106,000	12,342	10,455	141,300
Total	110,835	48,594	336,842	62,313	66,700	766,283

Railroad and Miscellaneous Stocks.—The stock market has been irregular under varying influences. It responded to an easier local money market early in the week by an advance of from 1 to 3 points for many active stocks, but declined later on the announcement of a crisis in the Transvaal and an advance in foreign exchange. The changes noted were chiefly due to operations by the professional element, however, as there was almost no evidence of actual investment buying or of liquidation by actual owners of stocks. Local tractions were weak features of to-day's market, led by Brooklyn Rapid Transit, which, with Metropolitan Street Railway, lost 3 points.

Closing prices are generally lower than last week and in the active railway list there are practically no exceptions to the trend of the market. The miscellaneous list was more irregular. Pullman's Palace Car advanced 11 points on a rumor to the effect that the company had obtained control of the Wagner Company, which was soon officially denied. The iron and steel stocks were leading features of the upward movement, and have held the advance with considerable tenacity. New York Air Brake lost 12 points on the offering of a few shares. American Sugar Refining covered a range of over 4 points and Consolidated Gas a range of 5 points, with an unimportant net change in both cases.

New York Stock Exchange—A Daily, Weekly and Yearly Record.

STOCKS—HIGHEST AND LOWEST SALE PRICES.

Saturday, Oct. 7.		Monday, Oct. 9.		Tuesday, Oct. 10.		Wednesday, Oct. 11.		Thursday, Oct. 12.		Friday, Oct. 13.		STOCKS. N. Y. STOCK EXCH.	Sales of the Week. Shares	Range for year 1899. On basis of 100-sh're lots: Lowest.	Highest.	Range for previous year (1898). Lowest.	Highest.
												Railroad Stocks.					
*17	18	*17	19	*17	19	*17	19	*17	19	*17	19	Ann Arbor	.....	14 Apr 29	18 J'ly 19	11 Apr	15 Fe
*41	42	*41¼	42½	42¼	42½	§42	42	*42	44½	44	44	Do pref	264	36 May 8	44 Oct 13	34 Jan	40½ Fe
20⅝	21	20⅝	20½	20⅝	21⅛	20⅝	21⅛	20¼	20⅝	20	20¼	Atch. Topeka & Santa Fe.	12,225	17 May 9	24⅜ Feb 28	10⅛ Apr	19⅞ Dec
62⅞	63¼	62⅞	63⅜	62¾	63⅝	62⅜	63⅝	62¾	62⅞	61½	62½	Do pref	107,365	50⅝ Jan 7	68¾ Aug 24	22¾ Mar	53⅝ Dec
*49½	50½	*48⅝	51	50¼	50⅜	49½	50¼	49⅛	49⅝	49⅜	50¼	Balt. & Ohio, vot. tr. cer tfs.	8,292	43⅞ J'ne 22	61⅞ Apr 12	31 Oct	58⅝ Dec
69½	70	70	70⅛	70¼	70⅝	70⅛	70⅝	69⅝	70	69⅝	70½	Do pref	7,734	67⅛ J'ne 21	79⅝ Jan 27	68 Oct	79¾ Dec
86⅝	88⅜	87¼	88¾	87¼	89⅜	87⅝	89⅜	85⅝	87⅞	81½	86¼	Brooklyn Rapid Transit	292,296	75⅛ Sep 20	137 Apr 15	35 Mar	78⅝ Dec
*39	42	*39	42	*39	42	*39	40	*39	40	*39	40	Buffalo Roch. & Pittsburg	.....	30⅛ Mar 24	44 Sep 23	25 Mar	34 Sep
*78	95	*78	95	*79	95	*78	95	*78	95	*78	95	Do pref	.....	69 May 9	96½ Sep 22	62 May	76½ Sep
*91	92	92¼	92⅝	92	92	92¼	92¼	91	91¼	*90⅝	.....	Canadian Pacific	1,200	84⅝ Mar 15	99⅜ May 31	72 Apr	90½ Jan
*52¼	52⅞	*52⅝	53	§53½	53½	52⅝	52⅞	§52	52	52	52½	Canada Southern	645	50⅞ J'ne 2	70 Jan 28	44⅛ Mar	58 Dec
120	120½	120	120½	119½	120	120	120	119	119½	x118	118¼	Central of New Jersey	4,075	97 Jan 3	122⅝ Apr 22	83⅛ Oct	99 Dec
*58¼	59	58	58	58	58½	58	58¼	57⅛	57⅞	......	......	Cent. Pac., Speyer & Co. ctfs	2,465	†45⅞ May 4	†60⅝ Aug 21	......	......
25	25¼	25	25¾	25¼	25⅝	25⅛	26¼	25⅜	25½	25	25¼	Chesapeake & Ohio	8,825	23⅝ May 31	31⅞ Feb 2	17⅛ Mar	26⅜ Dec
129¾	130¼	129½	130½	129¾	131⅛	130¼	131¼	129	130¼	128⅝	129⅝	Chicago Burl. & Quincy	60,996	124⅛ Jan 7	149⅛ Feb 18	85⅝ Mar	125⅛ Dec
*......	48½	48¼	48½	48¼	48¼	48½	49½	*45	50	49½	49½	Chicago Consol. Traction	800	45 Sep 18	68⅜ Apr 20	......	......
97⅝	99½	98⅝	99½	97¼	97⅝	96¼	97	96⅛	96½	95¼	97	Chicago & East. Illinois	4,525	59⅜ Jan 4	100⅛ Sep 1	49 Apr	66 J'ne
*125	130	*125	130	*......	130	*......	130	*......	130	*......	130	Do pref	.....	112⅜ Jan 5	133⅜ Sep 7	102 Jan	113⅛ Feb
14¼	14½	14½	14½	14¼	14½	14⅛	14⅜	14	14½	13⅞	14½	Chicago Great Western	8,210	13 J'ne 1	20⅝ Jan 23	9⅛ Feb	18 Aug
*90½	94	*90⅝	92	91⅝	91½	91⅝	92	91½	91½	91	91	Do 4 p.c. debentures	710	88⅝ Jan 5	103⅛ Aug 12	71⅛ J'ly	85 Dec
80¾	80½	80	81½	81	81½	81	81½	81¾	81¼	*80⅝	81½	Do 5 p.c. pref. "A"	1,800	50⅜ Jan 5	85⅛ Aug 29	28 Mar	54 Dec
41⅝	41⅝	41⅛	42	41⅛	41⅞	41½	41⅞	40⅝	41½	*40⅝	42	Do 4 p.c. pref. "B"	1,550	28 J'ne 29	44⅝ Sep 6	20 Apr	32 Nov
*10⅝	11	11	11	11¼	11⅞	*11¼	11⅝	11⅛	11⅝	11⅝	12	Chic. Indianap. & Louisv.	1,595	7⅜ Jan 6	12⅞ Apr 25	7 Feb	11 J'ly
43	43	*42	44	*40	44	*43	46	44	44	*42	44	Do pref	300	31 Jan 4	49⅜ Mar 6	28 Apr	38⅛ J'ly
124⅛	125½	124½	125½	124¼	125⅝	124¼	125⅛	123¼	124½	123⅝	124½	Chicago Milw. & St. Paul	88,508	120⅛ Jan 3	136⅛ Sep 6	83⅛ Apr	120⅝ Dec
*171	175	169	171	170	170	169	169¾	§169⅛	169½	170	170	Do pref	2,044	166⅛ Jan 3	179 Sep 5	140 Apr	166⅛ Dec
*165	167	165	165	166	166½	165⅝	165⅝	164	165	165	165	Chicago & North Western	1,570	141⅛ Jan 4	178 Sep 6	118⅛ Mar	148⅛ Dec
*203	210	§201	202	*200	210	*200	210	*200	210	*201	208	Do pref	80	188 Jan 1?	210⅞ Sep 7	163 Jan	191⅛ Nov
112	112⅜	112¼	112½	112	113⅛	112¼	113½	111⅛	112⅛	111⅝	112	Chicago Rock Isl. & Pac.	27,968	107⅛ May 1?	122⅛ Jan 27	80 Mar	114⅝ Dec
*120	124	*120	125	120	120	*116	122	*116½	122	§120	120	Chic. St. P. Minn. & Om.	328	91 Feb ?	126⅛ Sep 29	65 Mar	94 Dec
*170	185	*170	180	175	175	*170	......	*170	180	*170	.....	Do pref	....	170 Jan 1?	185 Sep 1	§148 Jan	170 Nov
14¼	14½	14	14⅛	*13	14	14	14	§14	14	*12	15	Chic. Terminal Transfer.	68	7⅛ Jan ?	25⅛ Mar 27	4⅛ Jan	9⅝ Mar
43½	44	42⅝	44½	*43	45	44⅝	44⅝	*43	45	*42½	44	Do pref	1,62?	36⅛ Jan ?	56⅛ Mar 27	22⅛ Jan	37⅛ Aug
56	56	56	56½	56	57	57⅛	59¼	57	58¼	56⅝	58⅝	Clev. Cin. Chic. & St. L.	15,54?	42⅛ Jan ?	63⅞ Apr 10	25 Mar	47⅛ Aug
99⅛	99½	*99	100	*98	100	100	100	*99⅛	100	99¼	100	Do pref	1,030	94 May 1?	102⅝ Jan 26	77⅛ Mar	97 Dec
*......	10½	10⅛	10½	*......	12½	*......	12¼	*......	12¼	10⅝	10⅝	Clev. Lorain & Wheeling.	20?	9 J'ly ?	16⅝ Jan 26	11⅛ Mar	19⅛ Jan
*40½	43	41	41	*38	43	*38	42	*38	41⅝	*38	40	Do pref	100	37¼ J'ne 2?	45 Apr 26	43 Nov	53⅛ Dec
*6	8	6	6	*5	7	§5	5	5	5¼	*5	7	Colorado Mid., vot. tr. ctfs	175	5 Oct 1?	9 Jan 9	5⅛ J'ne	9 Dec
*20	22	*20	22	*19	22	*19	22	*19	21½	*19	22	Do pref. vot. tr. ctfs.	.....	15⅛ J'ly 1?	27 Sep 6	14 J'ne	20⅜ Dec
5⅝	5⅝	5⅛	5⅛	§5⅛	5⅛	5⅛	5⅝	5	5	4⅝	5	Col. & Sou., listed May 24	5,87?	4⅝ Sep 1?	8⅛ Jan 6	6⅛ Nov	8⅜ Dec
§44⅝	44⅝	*45	46	*44½	45½	*44½	45½	*44½	45½	43	44½	Do 1st pref. do	64?	41⅝ J'ne 1?	58⅛ Mar 17	43⅝ Nov	50⅝ Dec
*16	17	*16	17	*15⅝	16½	*15⅝	16⅛	*15⅝	16½	§15½	15½	Do 2d pref. do	2?	14⅝ Sep 1?	25 Mar 22	14⅝ Nov	20 Dec
122⅛	123½	122⅝	122⅝	*122	123⅜	*122½	123	121⅝	122	121	121½	Delaware & Hudson	2,060	106⅛ Jan ?	125⅝ Apr 20	93 Nov	114⅛ Feb
189	189⅝	187	188	186¼	188¼	188½	189⅝	187	188	186½	188½	Del. Lack. & Western	13,76?	157 Jan ?	191⅝ Oct 6	140 Oct	159 Feb
*21	22	21½	21½	*20½	21	21	21	20½	20½	20½	20½	Denver & Rio Grande	1,950	18⅛ Jan ?	25⅝ Apr 27	10 Apr	21⅛ Dec
*74½	75	74½	74½	74⅝	74½	74⅝	74½	*73½	74½	*73½	74½	Do pref	1,08?	66⅛ Jan 1?	80 Apr 27	40 Apr	71⅛ Dec
*17	19	*17	19	*17	19	*18	19	*17	19	*17	19	Des Moines & Ft. Dodge.	.....	13⅛ J'ne 1	28⅛ Jan 3	8⅛ Apr	23⅝ Dec
......	......	*4½	6	*4½	6	*4½	6	*4½	6	4½	4½	Dul. So. Shore & Atl	10?	3 Apr 1?	6⅛ Aug 24	2⅝ Aug	8⅛ Dec
......	......	14	14	14	14	*13½	15	*13½	14½	13½	13½	Do pref	335	7⅜ Jan 2?	16⅛ Aug 25	5 Apr	8⅛ Aug
*13	14	§13½	13½	13	13	*13	13⅜	13⅜	13½	13	13	Erie	36?	12⅛ J'ne 2?	16⅛ Jan 19	11 Apr	16⅛ Feb
36⅜	36½	36⅜	36½	36⅜	36½	*35¼	36⅜	*35¼	......	*35¼	36½	Do 1st pref	65?	33⅛ J'ne 2?	42 Jan 24	29⅛ Apr	43⅛ Feb
*17½	......	19	19	*17	19	*17½	19½	*17	18½	18	18	Do 2d pref	31?	16⅛ May ?	22⅛ Jan 3?	15⅛ Apr	21⅛ Feb
43	43	43	44	*43	44	*43	44	*43	44	42	43	Evansv. & Terre Haute	36?	36 Mar 2?	46 Sep 14	22 May	41⅛ Dec
*90	94	*90	94	*90	94	*90	94	*90	94	*90	94	Do pref	.....	70 Jan ?	98⅛ Sep 9	40 Jan	72⅛ Dec
*28	31	*28	31	*28	31	*28	31	*30	31	*28	31	Flint & Pere Marquette.	.....	17 Jan ?	32⅛ May 15	10 Mar	18⅛ Nov
*62⅝	......	*62½	......	*62½	......	*62½	......	*62½	......	*62½	......	Do pref	.....	48⅛ Jan ?	65 May 19	36 Aug	49 Nov
......	......	......	......	......	......	......	......	......	......	......	......	Ft. W. & Den. C., stamped	.....	14 Aug ?	25 Jan 5	§15 Nov	28 Mar
*21	25	*21	25	*21	25	*21	25	*21	25	*21	25	Ft. Worth & Rio Grande.	.....	14 Feb 1	30 Mar 28	10 May	17⅛ Dec
*161	165½	164⅛	164½	164⅛	164⅝	165¼	166⅝	§166¼	166¼	164½	167⅜	Great Northern, pref	4,62?	142⅛ Jan ?	195 Mar 18	†122 J'ly	180 J'ne
......	......	......	......	......	......	6⅛	6⅝	......	......	......	......	Gr'nB. & W., debt cfs. "B"	35	5 May ?	9 Jan 26	3⅛ J'ly	7⅛ Dec
*31	32	31	31	*30	33	*30	33	§32	32	30	30½	Hocking Valley	440	22 J'ly 1?	37⅝ Sep 6	......	......
§61⅝	62½	§62⅝	63	62½	62½	*61	62⅝	62	62	*62	62½	Do pref	526	54⅛ May 1?	66⅛ Sep 6	......	......
112	112½	112⅛	112½	112½	113⅛	112½	112⅝	112⅛	112⅝	112⅝	112½	Illinois Central	2,997	110 J'ne 1	122 Jan 25	96 Apr	115⅝ Dec
*13¼	13½	§13⅝	13⅝	13⅛	13½	*13⅛	13⅛	*13⅛	13½	*13	13½	Iowa Central	110	10⅛ Mar ?	15⅜ Aug 24	7⅛ Mar	11⅛ Dec
*56½	57	§57⅛	57⅛	*56½	57	*57	58⅛	56½	56½	56½	56½	Do pref	23?	42⅛ May 8	62⅛ Aug 25	25 Apr	42⅛ Dec
*10⅝	11½	*10⅝	11½	*10⅝	11½	*10⅝	11½	*10⅝	11	*10	11	Kanawha & Michigan	.....	7⅜ Jan 1?	15 Mar 22	5⅛ Oct	8 Dec
*8	9	8⅛	8½	*8	9	8⅜	8½	8⅜	8⅜	*8	8⅜	Kan. City Pitts. & Gulf.	80?	7 Mar 1?	18 Jan 6	15 Apr	25⅛ Dec
*3⅜	4½	*3⅜	4½	*3⅜	4½	*3⅜	4½	*3⅜	4½	*3⅜	4½	Keokuk & Des Moines	10?	3 May ?	5⅛ Feb 1	3 Jan	5⅛ J'ne
*17	18	*18	20	*18	20	*18	20	*18	20	*18	20	Do pref	.....	15 Mar ?	28⅛ Aug 26	15 May	18⅛ J'ne
*18½	20	*18½	20	*18½	20	19	19	*18	20	§19½	19½	Lake Erie & Western	1?	14⅛ J'ne ?	22⅛ Jan 27	12 Oct	22⅛ Aug
79⅝	80	79⅝	79⅝	*79⅝	81	*78	80½	*79	80½	79½	79½	Do pref	45?	60 Jan 1?	81⅛ J'ly 25	53 Oct	83 Aug
*200	205	*202	205	*200	205	*200	205	*200	205	*200	205	Lake Sh. & Mich. South	.....	196⅛ Jan ?	208 Jan 24	170⅛ Jan	215 Dec
*50	65	*50	65	*50	65	60	60	60	60	*55	62	Long Island	20?	56⅛ Jan ?	85 Apr 4	40 Jan	59⅛ Aug
79⅝	80⅜	80½	81⅜	80½	81⅝	81	82	80⅝	81⅝	80½	81⅝	Louisville & Nashville	95,09?	63 Mar ?	83⅛ Aug 31	44 Apr	65⅛ Dec
107⅜	108⅜	107⅜	108½	107⅛	108⅜	107½	108⅜	106⅝	107½	106½	107½	Manhattan Elev., consol	34,04?	97 Jan ?	133⅝ Apr 3	90 Oct	120⅛ Jan
196½	197½	196	196½	196	197½	194⅝	197	194	195	191	194	Metropolitan Street	8,04?	187⅛ Sep 1?	269 Mar 2?	125⅛ Mar	194⅛ Dec
*24	25	*24	25½	*24½	25½	25	25	*23½	25	*23½	25	Met. West Side El. (Chic.)	30?	18⅛ Aug 1?	35 Oct 2	......	......
*70½	72	71½	71½	72½	72½	§73	73	*72	74⅝	*71	74	Do pref.	626	44⅛ May ?	72⅛ Oct 10	......	......
14⅝	14⅝	14	14⅝	14⅛	14½	14	14½	*14	14½	13¼	13⅜	Mexican Central	4,745	6 Jan ?	17⅛ Apr 27	4⅛ J'ne	7⅛ Dec
*5	5½	5	5	5½	5½	4⅝	5	5⅛	5½	4⅝	5	Mexican Nat'l tr. recta	2,91?	1 Jan ?	6 Aug 28	⅛ Dec	1⅛ May
......	......	......	......	§110	110	§110	110	*110	115	......	......	Michigan Central	5?	111 Sep ?	116 Jan 24	99⅛ Mar	118 Dec
72	72⅜	72⅜	72⅜	72½	72½	72⅛	72⅞	*71	73	70	70	Minneapolis & St. Louis	820	35⅛ Jan ?	76 Aug 29	24 Mar	35⅛ Dec
*95½	96½	96	96	95⅛	95½	§96	96	*95	97	*94½	96	Do 2d pref	24?	73⅛ Jan ?	98⅛ Aug 18	46 Mar	78⅛ Dec
*23	25	*23	25	*23	25	*23	25	*23	25	*23	25	Minn. St. P. & S. S. Marie	.....	8⅜ Jan 2?	37⅛ May 18	6⅛ Mar	7 Mar
*63	66	*63	66	*63	66	*63	66	63⅛	63⅛	63	63	Do pref.	200	39 Feb 1?	72 May 18	......	......
*12¼	12¼	*12¼	13	*12¼	12⅞	*12¼	13	*12¼	12⅝	*12¼	12⅝	Mo. Kansas & Texas	.....	11⅛ May 1?	14⅛ Jan 30	10 Apr	14⅛ Jan
39	39½	39¼	39⅜	39	39½	38⅝	39	37⅛	38⅝	37½	38	Do pref	2,41?	30⅛ May 31	45⅛ Aug 31	28⅛ Mar	41 Jan
44½	45½	44	44½	44	45⅝	44½	44⅝	43⅝	44½	42⅝	44	Missouri Pacific	14,700	38⅛ J'ne ?	52⅛ Apr 4	22 Mar	46⅛ Dec
*45	45½	45	45½	45	45	*44¼	45¼	*44	45⅛	*44	45½	Mobile & Ohio	35?	32 Jan ?	52 Aug 28	24 Nov	38⅛ Feb
*182¼	185	*182½	185	*182½	185	*182⅛	185	*182⅛	185	*182⅛	185	Morris & Essex	.....	176 Jan ?	§185 J'ne 1	§167⅛ Jan	§180 Dec
134½	135	134⅛	134⅜	134¼	135¼	134⅛	135¼	133⅝	134¼	133⅝	134	N. Y. Central & Hudson	9,15?	121⅛ Jan ?	144⅛ Mar 29	105 Mar	124⅛ Dec
*13	14½	*13	14½	§12⅝	12⅝	*13	14½	*13	14	*13	14	N. Y. Chic. & St. Louis	34	12 J'ne 2?	19⅛ Jan 23	11⅛ Ma	15⅛ Jan
*70	74½	*71	75½	72	72	*71	75½	*70	75	*70	75	Do 1st pref	100	65 Mar ?	79 Jan 23	78 Fe	76 Jan
*32	33½	*32	35	*32	36	32	32	32	32	32	32	Do 2d pref	800	29⅛ May 2?	41 Jan 23	28 Ma	40⅛ Jan
......	......	......	......	......	......	......	......	......	......	......	......	New York & Harlem	.....	§360 Jan 2?	§390 Mar 14	§320 Ja	§353 Oct
......	......	......	......	......	......	......	......	......	......	......	......	N. Y. Lack. & Western	.....	129⅛ Jan 2?	§138⅛ Mar 11	§120 Ap	§128 Nov
*213	216	*214	217	*212	218	*212	218	§213	213	*213	216	N. Y. New Haven & Hart.	13	§198 Jan 1?	§222 Apr 20	§178⅛ Ja	301 Dec
24⅝	24½	24⅝	24⅝	24⅜	25	24½	24⅞	24	24¼	24	24½	N. Y. Ontario & Western	5,462	18⅛ Jan ?	28⅛ Mar 27	13⅛ Ap	19⅛ Dec
24⅝	24⅞	24¼	24⅞	24¼	24⅜	24½	24½	24¼	24⅜	23⅜	24½	Norfolk & Western	8,995	17⅛ Mar 17	28⅛ Aug 28	11⅛ Ap	19⅛ Dec
69½	69½	69	69½	69½	69⅝	69¼	69½	69	69	68½	68½	Do pref.	3,975	61⅛ Jan 6	74⅛ Aug 28	42⅛ Ma	68⅛ Dec
51⅝	52	52	52¼	51⅞	52¼	52¼	52⅞	51⅜	52⅜	51⅝	52	Nor. Pac. Ry., vot. tr. ctfs.	18,940	42⅛ Jan 7	57⅛ Aug 24	10 Feb	44⅛ Dec
74¼	74⅜	74¼	74⅜	74½	74⅝	74¼	74⅛	74	74⅝	74	74½	Do pref.	5,398	72⅛ Oct ?	81⅛ Jan 26	56⅛ Ma	79⅛ Dec
*42½	44	......	......	......	......	*42	45	*42	46	*42	46	Or. RR. & N. Co. vot. tr. ctfs.	.....	38 J'ne ?	52 Jan 28	36⅛ Jan	61⅛ Aug
*75⅜	76	......	......	......	......	*75¼	78	*75	78	*75	78	Do pref., vot. tr. ctfs.	8,600	68⅛ J'ne 1?	77⅛ Sep 22	65⅛ Ma	78 Nov
48	49	48⅝	48⅛	48⅝	48⅝	48¼	49	48	48⅝	*48	49	Pacific Coast Co.	2,138	38 May 11	51 Jan 26	34⅛ J'ne	48⅛ Jan
*83	85	*82	89	......	......	*82	89	*85	90	*84	90	Do 1st pref	...	84⅛ Apr 18	90 Feb 20	79 Dec	91 Jan
65⅜	66¼	66	66	66	66⅝	65½	66¼	*65½	66½	*65½	67½	Do 2d pref	1,450	58⅛ J'ly 5	67⅛ Feb 21	57 Nov	69 Sep
131	132	131	131½	130⅝	131½	131½	131⅝	130⅝	131	130½	130⅞	Pennsylvania	15,943	122⅛ Jan 5	142 Jan 23	110⅛ Mar	123⅛ Dec
74	74	73⅛	73⅜	*72⅜	75	*72⅜	75	§74½	74½	72⅜	72⅜	Pittsb. Cin. Chic. & St. L.	650	48 May 11	88 Jan 23	38⅛ Jan	63⅛ Dec
*91½	97	*91½	97	*94	97	*94	97	94	94	*91½	94	Do pref.	160	80 Feb 10	100 Aug 17	67 Mar	84⅛ Dec
*21½	22¼	21½	21⅝	21¼	21⅝	21	21⅛	20⅛	20⅛	20⅜	21	Reading, voting tr. ctfs.	2,152	19⅛ May 13	25 Jan 24	15⅛ Mar	22⅛ Jan
58⅞	59¼	58⅛	59	58	59	58	58⅝	57½	58⅝	57	57½	1st pref., vot. tr ctfs.	17,872	51⅛ Jan 7	68⅛ Apr 4	36 Mar	54⅛ Dec
33¼	33⅜	32½	32⅛	32⅞	33⅛	32	32⅜	*32	33	30⅜	31½	2d pref., voting tr ctfs.	3,970	26⅛ Jan 7	38⅛ Mar 22	17⅛ Oct	29 Jan
......	......	......	......	......	......	......	......	......	......	......	......	Rio Grande & Western	.....	25⅛ Jan 4	43⅛ Feb 3	22 May	33 Aug
*80	81	*80	81	81	81	81½	81½	§82	82	*81	82	Do pref	270	66 Jan 3	83⅛ Aug 31	50⅛ Mar	69⅛ Aug

* Bid and asked prices; no sales on this day. § Less than 100 shares. † Ex div. and rights. ‡ Before payment of assmt. ¶ All assessts. paid.

OUTSIDE SECURITIES (GIVEN AT FOOT OF 7 CONSECUTIVE PAGES).—*STREET RAILWAYS, &c.*

Street Railways.	Bid.	Ask.
NEW YORK CITY.		
Bleeck St & Ful F—Stock.	38	41
1st mort 7s 1900...J&J	101	102
B'way & 7th Ave—Stock.	185	......
1st mor 5s 1904...J&D	104	105½
2d mor 5s 1914...J&J	110	112
Con 5s 1943—See Stock	Exch	list.
B'way Sur 1st 5s gu. 1924	115	117
2d 5s int as rental. 1905	105	106
Central Crosstown—Stock	260	......
1st M 6s 1922.....M&N	§125	......
Cen Pk N & E Riv—Stock	195	......
Consol 7s 1902.....J&D	108	109

Street Railways.	Bid.	Ask.
Christ'p'r & 10th St—Stock	170	175
Col& 9th Ave 5s—See Stock	Exch	list.
Dry D E B & Bat—Stock..	125	150
1st gold 5s 1932...J&D	117	120
Scrip 5s 1915.......F&A	102	105
Eighth Avenue—Stock...	400	......
Scrip 6s 1914..........	108	......
42d & Gr St Fer—Stock...	400	420
42d St Man & St N Ave..	78	82
1st mort 6s 1910..M&S	116½	118
2d income 6s 1915.J&J	89	91
Lex Av & Pav F 5s—See Stk	Exch	list.
Metropolitan—See Stock	Exch	list.

Street Railways.	Bid.	Ask.
Ninth Avenue—Stock....	[illegible]	187
Second Avenue—Stock...	193	198
1st mort 5s 1909..M&N	108½	109
Consol. 5s, 1948...F&A	116	119
Sixth Avenue—Stock.....	215	230
Sou Boulev 5s 1945..J&J	§112	114
So Fer 1st 5s 1919..A&O	§110½	112½
Third Avenue—See Stock	Exch	list.
28th & 29th Sts 1st 5s..'96	§114	116
Twenty-Third St—Stock.	395	......
Deb 5s 1906.........J&J	106	108
Union Railway—Stock...	190	200
Union Ry 1st 5s '42.F&A	113	116

Street Railways.	Bid.	Ask.
Westchest 1st 5s '43..J&J	§110	114
BROOKLYN.		
Atlan. Ave., 1st 5s..A&O	§107½	109½
Con 5s g 1931 .....A&O	115	116
Impt 5s g 1934.....J&J	98	......
B. B. & W. E. 5s 1933.A&O	101	101½
Brooklyn City—Stock....	x240	243
Consol 5s 1941.....J&J	117	......
BklynCrosstn5s1908.J&J	105	......
BknHgts1st 5s 1941A&O	104	......
B'klyn C Co.& Sub—See Stock	Ex.	list.
Bklyn Rap.Tran.—See Stock	Ex.	List.

STOCKS—HIGHEST AND LOWEST SALE PRICES.

Saturday, Oct. 7.		Monday, Oct. 9		Tuesday, Oct. 10.		Wednesday Oct. 11.		Thursday, Oct. 12.		Friday, Oct. 13.		STOCKS. N. Y. STOCK EXCH.	Sales of the Week. Shares	Range for year 1899. On basis of 100-sh're lots Lowest.	Highest.	Range for previous year (1898). Lowest.	Highest.
5⅜	5⅜	5½	5⅜	5⅜	5½	*5½	5⅜	5⅜	5⅜	*5½	5⅜	St. J. & G. Isl. vot. tr. cts.	1,400	3¾ J'ne 24	6 Jan 9	5½ Dec	8¾ Feb
*50	53	*50	53	*50	52½	*51	52	50	50	*50½	51½	Do 1st pref.	675	38½ May 24	55 Jan 7	45 Feb	68 J'ne
*15½	16	15	16	16	16¾	16¼	16¼	16	16	*16	17	Do 2d pref.	1,262	9 J'ne 1	17¼ Jan 9	18 Dec	28¼ J'ne
*10¾	11¼	‡11⅛	11⅛	‡10⅛	10⅛	‡11⅛	11⅛	*10½	11	*10¾	11	St. L. & S. Fr., vot. tr. ctfs.	275	8⅝ Jan 6	14¼ Feb 1	6 Mar	9¼ Nov
*69	73	*69	71	‡70	70	*69	72	*69	72	*69	72	Do 1st pref.	56	64 May 13	75¼ Jan 6	52½ Mar	69½ Dec
36¼	36¼	36	36	*35¾	36½	36¼	36¾	36	36⅜	*35½	36½	Do 2d pref.	710	33¼ Jan 5	44½ Jan 31	22½ Feb	35 Nov
14	14	13	13⅝	‡14	14	*13	14	13¾	13¼	13¾	13¾	St. Louis Southwestern	2,310	6¾ Jan 4	18¼ Aug 3	3¾ Jan	7⅝ Dec
33½	34	33	33⅜	33	34	33	33¾	32½	33	31	33	Do pref.	9,182	17 Jan 3	40⅝ Aug 3	7¾ Mar	18 Dec
*63	65	63	63	*61	65	*61	65	*61	63½	61	61	St. Paul & Duluth	200	36 Jan 5	73⅝ Aug 26	18½ J'ly	38¼ Dec
*100	......	*100	......	*100	102	*100½	102	*100½	102	*100½	102	Do pref.	......	98¼ Jan 5	106 Jan 23	78 Apr	100 Dec
37½	38	37½	38½	36¾	37¼	37	37¾	36⅝	37¼	36	36¼	Southern Pacific Co.	104,863	27 May 9	44 Jan 31	12 Apr	35 Dec
11¾	11¾	11¾	12	11⅞	11⅞	11⅝	11⅝	11¾	11⅛	11⅝	11¾	Southern, voting tr. ctfs.	2,410	10 May 31	14 Jan 16	7 Apr	10¾ Dec
51⅝	52¼	52	52⅞	52	52⅞	52	52¼	51⅝	52½	51½	52¼	Do pref., vot. tr. ctfs.	15,030	40⅞ Jan 4	55¾ Aug 31	23⅝ Mar	43⅜ Dec
18¾	19	18¾	18¾	18¼	18⅜	18½	18⅝	18½	18⅝	18¾	18¾	Texas & Pacific	1,920	17¼ Jan 5	25⅝ Mar 1	8¼ Mar	20¼ Dec
‡154½	154½	‡154½	154½	149¾	150	150	150	*149	152	‡150	150	Third Avenue (N. Y.)	580	140 Oct 3	243 Feb 27	145 Oct	194½ Feb
*15	20	*15	20	*15	20	*15	20	*15	20	*15	20	Toledo & Ohio Central	......	20 Jan 21	29 Apr 4	‡12 Aug	25 Sep
*35	40	*35	40	*35	40	*35	40	*35	40	*35	40	Do pref.	......	35 Jan 25	42 Mar 22	35 Aug	48 Oct
*62	......	62	62	62	62	62½	62½	62	62	*61	63	Twin City Rapid Transit	675	38 Jan 3	73 Apr 17	16½ Jan	36½ Dec
......	......	‡138¼	138¼	......	......	......	......	......	......	*135	139	Do pref.	20	118 Jan 9	141 Feb 24	107½ Dec	107½ Dec
43	43½	43⅜	43⅜	43½	44	43⅝	44	42⅞	43½	42⅞	43½	Union Pacific Ry	20,790	38½ J'ne 20	50¾ Feb 21	16½ Mar	44¼ Dec
76	76½	75¾	76¼	75¾	76⅝	76	76½	75⅛	76	75	75⅝	Do pref.	25,267	72 J'ne 1	84¼ Jan 23	45⅞ Mar	74¾ Dec
*7¼	7½	*7¼	7⅝	7½	7½	*7¼	7½	‡7⅝	7⅝	7¼	7¼	Wabash	710	7½ J'ne 19	8⅞ Jan 24	6¼ Mar	9½ Aug
21⅝	21⅞	21½	22	21⅝	21⅝	*21⅝	21⅝	21	21⅝	20⅞	21¼	Do pref.	2,580	19 May 24	25½ Apr 5	14½ Mar	24¼ Aug
11⅝	12	11¾	11⅛	11⅝	12	11⅛	11⅛	11⅛	11¾	11¼	11¾	Wheeling & L. E., new	8,070	8¼ J'ne 1	13 Aug 31	......	......
*55½	56	57	57	*50	57	*50	57	‡55	55	*50	57	Do 1st pref.	116	50 J'ne 29	64 Jan 30	......	......
30⅝	32	31	31¾	31	31⅝	30⅝	31⅝	30	31½	30	31¼	Do 2d pref.	8,608	21½ J'ne 23	32⅞ Sep 25	......	......
17⅛	17¾	‡16⅞	16¾	17	17⅝	17	17¼	‡16	17	16	16	Wiscon. Cent. new(wh.is.)	1,828	13½ May 24	18¾ Aug 24	......	......
54¼	54⅝	‡53⅞	53⅞	54½	54½	54	54¼	54	54	53½	54	Do pref.(when iss.)	1,641	48¾ May 26	59 Aug 28	......	......
												Miscellan's Stocks.					
*114	118	‡116	116	*114	117	‡115¾	115¾	*114	117	*114	117	Adams Express	245	‡108 Jan 3	‡119 Feb 25	‡97¼ Apr	33½ Dec
‡15⅝	15⅝	16	16	16½	16½	16¼	16⅝	*16¼	16⅝	16	16	American Car & Foundry	661	15 J'ne 15	21½ May 25	......	......
62	62	62	63⅝	x62½	62½	61½	62	61⅝	61⅝	61	61	Do pref.	2,015	56¾ J'ne 16	68½ Sep 7	......	......
44½	45⅝	44½	45½	44½	44⅝	44⅝	45¼	44½	44⅝	44	44⅜	American Cotton Oil	18,320	33¾ Mar 6	45⅝ Oct 7	15¼ Mar	153 Nov
*93	95	*94	95	95¼	95½	*95¼	95½	*95	95½	95	95½	Do pref.	400	88¼ Jan 5	95½ Oct 10	66 Mar	88 Aug
*30	35	*30	35	*30	35	35	35	*30	35	*30	35	American District Tel	100	33 Jan 3	52½ Mar 3	22 May	‡180 Feb
*149	152	*148	152	‡149½	150	*148	151	‡147½	149½	*147	150	American Express	137	133 J'ne 19	‡160½ Au 29	‡116 Jan	139¾ Aug
39¼	39⅝	37½	37¾	37	37½	*36	37	36	36⅝	34¼	36	American Ice	3,910	34¼ Oct 13	41¼ Sep 8	......	......
*77½	79¼	......	......	*72½	80½	*......	85	*77½	80½	*77½	80½	Do pref.	......	73½ Oct 5	85 Sep 11	......	......
*9⅝	10½	9¼	9⅝	9¾	9¾	‡9½	9½	10	10	10½	10½	American Linseed	1,186	8¾ J'ne 20	13¼ J'ly 22	......	......
50⅝	50½	50	50½	*50	51	‡51	51	50½	50½	50	50¾	Do pref.	1,199	44¼ J'ne 20	57½ Aug 10	......	......
*15	16	15¼	15¼	*15	15½	14¾	15	14½	14½	11½	13	American Malting	900	11½ Oct 13	37½ Jan 24	24 J'ly	90⅝ Aug
*65½	66½	*65	66½	*......	66	62	63¼	59⅞	62	58	58	Do pref.	1,635	58 Oct 13	87¼ Jan 26	76½ J'ly	88 Dec
36½	36½	36¼	37½	36	39¼	*37	38	37	37½	36¼	37	Amer. Smelting & Refining	2,897	35 J'ly 6	59 Apr 20	......	......
86	86	86⅝	86⅝	87	88	87½	88⅜	86	88	‡87¾	87¾	Do pref.	3,465	80 May 31	94½ Apr 20	......	......
43	43	42½	43½	44	44¼	43¾	44	42¾	43	42⅝	43	American Steel Hoop	6,320	24 May 24	45½ Sep 25	......	......
84½	84½	84¾	85	85¼	85½	85	85½	84½	84½	84	84	Do pref.	2,005	70 May 13	86¾ Sep 14	......	......
49⅝	50⅝	50⅝	53⅞	52⅞	54¾	53¼	54⅝	52½	53¼	51¼	52⅝	Amer. Steel & Wire (new)	82,444	45 Feb 8	73 May 4	......	......
95⅝	95½	96	96⅛	97	97⅝	96½	97	95	96	94⅝	95½	Do pref.	7,045	92½ Feb 8	106¾ Mar 13	......	......
141	142¾	141	142¼	140¼	143⅝	142⅝	144⅝	141⅝	143⅜	140½	142⅝	American Sugar Refining	153,231	123¾ Jan 4	182 Mar 20	107½ Mar	146⅝ Aug
......	......	‡118	115	‡116	116	117	117	*115¾	117	‡114¾	114¾	Do pref.	344	110 Jan 16	123 Mar 20	103 Mar	116 Jan
*97	100	‡100	100	*97	100	*97	100	‡99½	99½	99	99	American Teleg. & Cable	130	‡98 Jan 4	105 Apr 18	‡88 Mar	‡98½ Dec
37⅝	38	37⅝	37⅝	38	38⅜	38¾	38¾	37⅞	38	37½	37¾	American Tin Plate	2,527	33 May 24	52¾ Apr 4	......	......
86	86	86	86	86	86	86	86¼	85¾	85½	*85¼	86	Do pref.	1,370	81 J'ne 1	99½ Feb 8	......	......
123½	124⅝	121½	124¼	120	123	121½	122⅝	120¾	122	119¼	121	American Tobacco	100,375	†88½ J'ne 21	229½ Apr 5	83¾ Jan	153¾ Sep
148	148	148¾	149	‡147	147	......	......	‡145¼	145¼	*145	149	Do pref.	600	132 Jan 4	150 Mar 6	112½ Mar	135½ Aug
49½	49¾	49¾	49⅝	49	49½	49	49⅝	47⅞	48⅝	47⅝	48¼	Anaconda Copper	10,800	42½ Mar 22	70 Apr 26	......	......
......	......	138	138	138	138	*138	141	*138	140	139½	139½	Brooklyn Union Gas	750	135 J'ne 5	160 Mar 17	106 Mar	140¼ Dec
15	15½	15	15	16	16	......	......	*15	16	15	15	Brunsw. Dock & C.Imp't	880	9¼ May 9	20⅝ Aug 14	7¼ Oct	14 J'ne
*1½	2	*1½	2¼	*1⅞	2¼	*1½	2¼	*1½	2¼	*1½	2¼	Colorado Coal & I. Dev't	......	1½ Jan 17	5⅝ Apr 21	¼ Apr	1¾ Nov
54½	55⅝	55	55½	54¾	56¼	55⅝	56¼	54½	55½	53	54½	Colorado Fuel & Iron	8,735	30½ Feb 8	64 Sep 11	17 Mar	32½ Dec
*119	122	*120	124	‡121	121	*122	124	*122	124	*122	124	Do pref.	25	88 Jan 6	126½ Sep 7	65 Aug	90 Dec
‡19	19	19	19½	*18	19¼	*18	19¼	17⅛	18	17⅛	17¼	Col. & Hock. Coal & Iron	680	6½ Feb 15	21¼ Sep 6	4½ J'ly	9¾ Dec
‡189	189	‡185½	185½	187	189	187½	190½	188	188	188	190½	Consolidated Gas (N. Y.)	8,535	163 J'ne 6	223¼ Mar 11	164 Oct	205½ J'ne
......	......	......	......	......	......	......	......	......	......	......	......	Consolidated Ice	......	20 Aug 16	50½ Jan 31	27¼ Mar	52 Sep
......	......	......	......	......	......	......	......	......	......	......	......	Do pref.	......	86¼ Sep 14	97 Mar 13	83¾ Apr	94 Dec
43	43¾	42	43⅛	42	43⅛	42⅝	43¼	41⅞	42¼	41	41½	Continental Tobacco	13,920	36 J'ne 21	65½ Apr 17	......	......
94	94½	93⅝	94½	93	94¼	94	94½	93	94	91½	92⅞	Do pref.	7,009	78 J'ne 29	103⅝ Aug 28	......	......
......	......	......	......	......	......	......	......	......	......	98½	98¾	Detroit City Gas	200	63 Jan 4	101 Aug 18	45 Apr	67 Sep
117¾	117¾	115¾	115¾	116½	116¾	*115¼	117	*115	......	......	......	Erie Telegraph & Teleph.	550	92¾ Jan 13	118 Oct 6	74½ Nov	76½ Oct
53⅛	54⅝	54½	55⅞	54¾	55⅞	54¼	55¾	53⅞	54¾	53⅝	54⅝	Federal Steel	57,515	46⅝ Feb 8	75 Apr 3	29 Oct	53 Dec
78	78	78	78¾	77¾	78¾	78	79	78	78½	76⅝	78	Do pref.	6,367	72½ May 13	93½ Apr 3	69⅝ Oct	85¼ Dec
*118	119½	118½	118½	118⅛	118½	118⅝	120	117	118½	118⅛	118¾	General Electric	2,585	95½ Jan 3	125¼ Aug 3	76 Sep	97 Dec
‡62½	62½	*61	62	‡62	62	61⅞	62	61½	61⅞	60	60	Glucose Sugar Refining	997	58 Sep 18	76¾ Mar 20	66⅝ Dec	72½ Dec
*105	......	*105	109	108	108	‡108	108	108	109¼	109¼	109¼	Do pref.	475	105 Sep 9	110 Jan 14	107½ Dec	109¾ Dec
*111	113	*111	113	*109	113	*110	113	113	113	*110	......	H. B. Claflin Co.	115	97 Jan 3	117½ J'ly 13	‡87¾ J'ne	96¾ Dec
26	26	25½	26	26	26	25¾	26¼	25½	26	25	25¼	International Paper	2,780	25 Oct 13	68½ Jan 23	48 Sep	67 Dec
*72½	73½	71½	72¼	69	71¼	70	71	70	70¾	70	70½	Do pref.	4,818	69 Oct 10	95 Jan 5	85 Sep	95 Dec
*11	13	*12	13	*11	13	*12	16	*12	13½	*11	12	International Silver	......	10 May 6	36 Feb 27	......	......
*39	45	*39	45	*39	45	*39	43	*39	45	*39	45	Knickerbocker Ice (Chic.)	......	40 Sep 14	63½ Feb 23	54¾ Dec	57 Dec
*......	74	*......	76	*......	74	*......	74	*......	74	*......	74	Do pref.	......	72 J'ne 24	84 Feb 17	81 Dec	82½ Dec
*64	65	65	65	‡65	65	65	66¾	66½	67	67	71	Laclede Gas (St. Louis)	3,944	51 Mar 4	71 Oct 13	37½ Mar	54¾ Aug
*97	100	*98	100	*97	100	‡97	97	*96	100	*96	100	Do pref.	10	95½ J'ly 18	103¼ May 18	85 Mar	96¾ Aug
*10	20	*10	20	*10	20	*10	20	‡9	9	*10	20	Manhattan Beach Co.	25	5 Jan 25	39 Apr 25	2 Aug	5¼ Jan
*43	44	43¾	43¾	44	44	*42	44¾	‡42¾	42¾	42	43	National Biscuit	915	41½ May 16	62 Jan 21	30¾ Aug	52½ Dec
*96½	98	98	98	97½	97½	*96½	98	*96½	98	96½	96½	Do pref.	890	96½ Oct 13	107½ Jan 19	94½ Aug	106 Dec
29½	29½	28¾	30½	30½	31¾	30¾	31¼	30	30	29	30¼	National Lead	9,909	28 May 31	40¼ Jan 20	26¼ Mar	39⅝ Aug
......	......	*110	112	*110¼	111	‡111¼	111¼	‡110¼	110½	*110½	111	Do pref.	65	110 Sep 12	115 Jan 21	99 Apr	114½ Dec
......	......	......	......	......	......	......	......	......	......	2⅝	2¾	Nat. Linseed Oil, tr. certfs	144	2 J'ly 13	8½ Jan 12	8½ Dec	9⅞ Dec
*8	8¾	*7½	8¼	*8	8½	*6	8½	8	8	*7⅛	9⅛	National Starch	100	4½ Mar 17	8⅞ May 4	3¾ Nov	9 Feb
*62	80	60	70	*65	70	*60	80	*60	80	*60	70	Do 1st pref.	......	48 Apr 20	65 Oct 5	60 Mar	80 Jan
20	20	*20	22	*20	22	*20	20	*22	30	*21	25	Do 2d pref.	100	13 Mar 17	23 Feb 9	12½ Oct	30 Jan
51	51	51½	52¾	51½	52	52	52	50½	51¼	50	50⅞	National Steel	6,105	43¾ J'ne 2	63 Apr 24	......	......
95½	95½	96	96	96	96	95⅝	96	95½	96	95½	95½	Do pref.	2,262	85 May 15	99⅝ Aug 11	......	......
*35	40	*35	40	*35	40	*35	40	*37	40	*35	40	New Cent. Coal (new stock)	......	37½ Apr 14	42 Jan 25	40 Oct	43 Sep
......	......	156	156	*151	157½	*151	157½	149	151	139½	145	N. Y. Air Brake	1,560	112 Jan 3	230 J'ly 19	14 Apr	120 Sep
*12½	12⅞	12⅞	13	13	13	12⅞	13⅛	12¾	12¾	12½	12⅞	North American Co.	2,950	6⅞ Jan 6	13¾ Aug 8	4½ Jan	7¾ Dec
*8	9	*8½	9	*8¼	9	*8¼	9	*8¼	9	*8¼	9	Ontario Silver	......	6 Mar 23	10½ Apr 27	3¼ Jan	6¼ Dec
40½	40¾	40	40¾	40	40½	40	40¾	39¼	40½	37¾	39	Pacific Mail	5,510	37¾ Oct 13	55 Jan 30	21 Apr	46 Dec
109½	109¾	109¼	110	108⅝	111	109½	110⅝	109⅛	109⅞	108⅝	109¾	Peop'l'sGas-L.&C.(Chic.)	29,704	101 May 13	129½ Apr 3	86½ Mar	112 Nov
*56	57	57½	58	58	58	58¼	58¼	58	58	57⅛	57⅝	Pressed Steel Car	1,550	44¾ J'ne 1	61 Aug 14	......	......
89¼	89¼	89⅝	89½	‡90¼	90¼	89½	89½	*88½	90	89	89	Do pref.	701	78 May 25	91 Sep 7	......	......
189	189	187	190	188½	189½	185½	189½	189	196¼	194	196½	Pullman's Palace Car	11,040	156 Jan 30	196½ Oct 12	x132 Nov	216 J'ly
26¾	26¾	26⅝	27½	27¾	28¼	27⅛	28	27½	27¾	27	27½	Republic Iron & Steel	4,975	22¼ Aug 26	33⅝ Sep 6	......	......
71	71	72	72⅞	72⅞	73	73	73	72	72¾	71½	72¾	Do pref.	3,150	70 Oct 2	79 Aug 29	......	......
*56½	59	*58	58¾	*58	59	*58	59	*58	59	*58	59	Silver Bullion Certifs.	......	59 Sep 21	65 Apr 28	56 May	60½ Sep
*6⅝	7½	6¾	7	......	......	7	7	‡7⅛	7½	7	7⅛	Standard Rope & Twine	825	6⅛ Sep 20	12 Jan 10	3¼ Jan	10½ Aug
115	116½	115	116¼	114¾	118½	115⅛	117⅛	113	116½	113¾	114½	Tenn. Coal Iron & RR.	18,075	36 Jan 14	126 Sep 11	17 Mar	38¾ Dec
......	......	......	......	......	......	‡145	150	......	......	......	......	Do pref.	86	111 Jan 4	150 Aug 22	‡80 Aug	105 Dec
27⅝	27⅛	‡27¼	28⅝	*27¾	28½	28¼	28½	*27½	28½	‡28⅛	28½	Union Bag & Paper	500	24 J'ne 1	45 Mar 28	......	......
*80	81¼	‡80⅝	80⅝	80½	80½	80½	80½	‡80	80⅝	‡80	80⅝	Do pref.	417	76 May 31	89 Mar 29	......	......
*50	55	*51	55	‡52	54	*51	55	*51	55	*51	55	United States Express	65	‡46 J'ne 9	60 Jan 12	38 Apr	‡58¼ Dec
*20	25	*20	25	*20	25	*20	20	*20	25	*20	25	Unit. States Flour Milling	100	20 Oct 11	58¼ Sep 15	......	......
*......	50	*......	50	*......	50	*......	50	*......	50	*......	50	Do pref.	......	50 Sep 20	78½ Sep 15	......	......
14¾	14¼	14	15⅜	14½	14¾	14¼	14⅝	14½	14⅞	14½	14⅞	United States Leather	91,988	5¾ J'ne 7	15½ Sep 28	5¼ Apr	8¾ May
77⅛	77½	77¼	77¾	77¼	78¾	77¼	78¾	76⅝	77¼	76½	77⅝	Do pref.	13,221	68 J'ne 1	80½ Sep 25	58¾ Mar	75¾ Dec
48⅛	48⅝	48	48⅝	48¼	48½	‡48¾	48⅝	‡47¼	47½	‡46½	46¾	United States Rubber	833	42⅝ Jan 5	57 Apr 5	14¾ Mar	48¾ Aug
*115	117½	*115	117	115½	116	116	116	114¾	115¾	*112	114	Do pref.	1,110	111 Jan 3	121 J'ly 8	60 Mar	118½ Dec
......	......	*185½	200	*186	200	*194	201	*190	201	*195	210	Wagner Palace Car	......	181 J'ly 17	‡195 Aug 31		
133½	133½	*130	135	‡135	135	*130	135	*130	135	134	134	Wells, Fargo & Co	210	‡125 Jan 10	135½ Sep 6	‡112½ My	‡131½ De
‡88½	88½	87½	87¾	88	88	88	88⅝	87½	87⅞	86⅝	87⅞	Western Union Telegraph	13,534	86½ Oct 13	98¼ Jan 24	83½ Mar	95½ Au

* Bid and asked prices; no sales on this day. ‡ Less than 100 shares. ‡ Ex div. of 100 p. c. in bonds. ‖ Old stock. † Ex 100 p. c. stock div. ¶ Ex rights.

OUTSIDE SECURITIES (GIVEN AT FOOT OF 7 CONSECUTIVE PAGES).—*STREET RAILWAYS, &c.*

Street Railways.	Bid.	Ask.
Cal.Cem Gr.&B'kyn1st 5s	111	112
Coney Island & Brooklyn.	350	......
1st 5s 1904.........J&J	101	103
5s certfs indbt1910.J&J	101	......
B'k C.& New 5s '39.J&J	‡114	117
Gr.St.&New 1st5s'06A&O	104	......
Gr'pt & Lorimer St. 1st 6s.	105	......
Kings Co. Elevat.—Stock	......	......
Incomes....	......	......
Bonds....................	95	......
Nassau Elec pref..........	76	78
5s 1944.............A&O	114	115
1st 4s 1948..........J&J	96	98

Street Railways.	Bid.	Ask.
NewWmb'g&Fl1stex.4½s	105	107
NY& Qus Co 5s 1946.A&O	......	......
Steinway1st6s1922.J&J	116	117
OTHER CITIES.		
Bridgep Tr-1st 5s '23.J&J	‡108	110
Buffalo Street Ry—Stock.	97	102
1st consol 5s 1931.F&A	118	......
Deb 6s 1932........M&N	‡112	114
Chicago City RR—Stock..	292	297½
Citizens' St (Indianap.) ..	34½	35½
Cleveland City Ry........	101	102
Cleve City-1st 5s '09.J&J	105½	106

Street Railways.	Bid.	Ask.
Cleveland Electric Ry....	94	95
Con 5s 1913........M&S	106	107
Columbus (Ohio)—Stock.	112	......
Con 5s 1932.—See Phila	. list.	
Crosst'wn—1st 5s.	115	116½
Consol Trac Pitts—See P	hi'a li	st.
Kansas City El 6s.........	114	......
Bonds 4s..................	‡90	91
Lake St (Chic)Elev-Stock	17¼	......
deb 5s 1928.........J&J	95¾	96
Louisv St Ry—5 p c bonds	117	119
Common....................	60½	61½
Preferred.................	111	112

Street Railways.	Bid.	Ask.
Lynn&Bos-1st 5s '24.J&D	‡113¼	115
Metrop W. S. (Chic).—See	St. Ex.	List.
Minneap St Ry-5s '19.J&J	‡108¼	110½
New Orleans City Ry.....	28	30
Preferred................	97	98
North Chicago—Stock..	240	......
1st 5s 1906-16......J&J	‡105¼	......
North Jersey St.—Stock.	35¼	36¾
Bonds......	94½	95½
No Shore Tr (Bost)-Com.	15	16
Preferred................	85	87
Prov & Pawt'ck-1st 5s '33	‡112½	115¾
‡ Buyer pays accrued	inter	est.

BONDS. N.Y. STOCK EXCHANGE WEEK ENDING OCT. 13.	Interest Period.	Price Friday, Oct. 13. Bid.	Ask.	Week's Range or Last Sale. Low.	High.	Bonds Sold. No.	Range since Jan. 1. Low.	High.
Alabama Cent. *See* Sou Ry.								
Alabama Mid 1st gu g..1928	M-N	* 98	......	101	J'ne'99	....	98	102½
Albany & Susq. *See* D & H.								
Allegheny Val. *See* Penn Co.								
Am Dock & I. *See* Cen of N J.								
Ann Arbor 1st g 4s......1995	Q-J†	......	91¼	94	94	2	87¼	96¾
Atch T & S Fe gen g 4s..1995	A-O	97½	Sale	97¾	99¼	844	97¾	103⅝
Registered..........1995	A-O	......	......	101¼	Sep.'99	....	100	102½
Adjustment g 4s......1995	Nov†	85⅝	Sale	85⅝	86¾	1318	78	88¼
Registered..........1995	Nov†	......	......	83	Feb'99	....	83	83¾
Equip tr ser A g 5s....1902	J-J	......	......	......	......	....	......	......
Chic & St Lou 1st 6s..1915	M-S	......	......	......	......	....	......	......
Atl Av Bklyn imp g 5s..1934	J-J	......	......	110	Jan.'99	....	108	110
Atlan & Danv *See* South Ry								
Atlan & Yad. *See* South Ry								
Atlanta & Char. *See* Sou Ry.								
Austin & N W. *See.* So Pac..								
Bat Creek & S. *See* Mich Cen								
Balt & O prior l g 3½s.1925	J-J	93¾	Sale	93¾	94⅛	185	93¾	100¾
Registered..........1925	J-J	......	......	......	......	....	......	......
Gold 4s.................1948	A-O†	97	Sale	96	97¾	327	96	102⅝
Registered..........1948	A-O†	......	......	......	......	....	......	......
W Va & P 1st g 5s.....1990	A-O	......	......	......	......	....	......	......
Monon Riv 1st gu g 5s.1919	F-A	......	......	......	......	....	......	......
Cen Ohio R 1st c g 4½s 1930	M-S	......	......	111	J'ne'99	....	108½	112
Pitts & Con 1st g 4s...1946	J-J	......	......	107¼	J'ly'98	....	......	......
Beech Creek. *See* N Y C & H.								
Bel & Car. *See* Illinois Cent..								
Boonev Bridge. *See* M K & T.								
Bway & 7th Av. *See* Met S Ry								
Bklyn Rap Tr g 5s.......1945	A-O	*......	112½	109¼	Oct.'99	...	108	116
Bk City 1st con 5s.1916.'41	J-J	115½	Sale	115½	115½	5	115½	117¼
Bk Q Co & S con gu g 5s..'41	M-N	*......	107¼	107½	Sep.'99	....	105⅝	108½
Bklyn Un El 1st g 4-5s 1950	F-A	97	.....	97	98	31	97	104½
Bklyn & Montauk. *See* L Isl.								
Bruns & West 1st g 4s...1938	J-J	......	....	......	......	....	......	......
Buff N Y & Erie. *See* Erie.								
Buff R & P gen g 5s......1937	M-S	......	108½	108	Sep.'99	...	107	111
Debenture 6s........1947	J-J	......	......	......	......	....	......	......
Roch & Pitts 1st g 6s..1921	F-A	*......	130	129	J'ne'99	....	127¼	129
Consol 1st 6.........1922	J-D	*127	.....	127	Sep.'99	...	127	130½
Cl & Mah 1st gu g 5s...1943	J-J	......	......	103	Apr'97	....	......	......
Buff & Southwest. *See* Erie.								
Buff & Susq 1st gold 5s..1913	A-O	......	......	......	......	....	......	......
Registered..........1913	A-O	......	......	......	......	....	......	......
Bur C R & N 1st 5s......1906	J-D	*108½	.....	109	Oct.'99	...	106	110
Con 1st & col tr g 5s....1934	A-O	115	Sale	115	116¼	5	111	117½
Registered..........1934	A-O	......	......	110½	Feb'99	....	110½	110½
M & St L 1st gu g 7s...1927	J-D	......	......	......	......	....	......	......
C R I F & N W 1st g 5s.1921	A-O	107	......	105	Jan.'99	....	105	105
Canada South 1st 5s...1908	J-J	*......	109	107¼	108	15	107¼	111¼
2d 5s..........1913	M-S	......	108	108½	108½	1	107½	112
Registered..........1913	M-S	......	......	106	Jan.'97	....	......	......
Carb & Shawn. *See* Ill Cen.								
Car Cent. *See* Seab & Roan.								
Carthage & Ad. *See* NYC&H.								
C R Ia F & N. *See* B C R & N.								
Cen Branch U P 1st g 4s.1948	J-D	......	91	89	J'ly'99	...	89	93¾
Central Ohio. *See* Balt & O.								
Cen RR & B of Ga—Col g 5s'37	M-N	......	......	96	Apr'99	....	95	96
Cent of Ga Ry—1st g 5s.1945	F-A‡	......	......	122	Sep.'99	....	116½	122
Registered..........1945	F-A†	......	......	......	......	....	......	......
Consol gold 5s.........1945	M-N	96	Sale	95⅝	96	68	91½	100¼
Registered..........1945	M-N	......	......	......	......	....	......	......
1st pref income g 5s..1945	Oct.‡	37	39	38½	38¼	1	38	44¼
2d pref income g 5s...1945	Oct.‡	* 11	12	11	11	3	11	15
3d pref income g 5s...1945	Oct.‡	.....	7½	6½	Aug'99	....	6	7½
M & N Div 1st g 5s....1946	J-J	......	......	95	Dec'98	....		
Mobile Div 1st g 5s....1946	J-J	......	......	96	J'ly'98	....	......	......
Mid Ga & Atl Div 5s..1947	J-J	......	......	102	J'ne'99	....	102	102
Cent of N J—1st conv 7s.1902	M-N	......	......	110	Sep.'99	....	109½	112
Convertible deb 6s....1908	M-N	......	......	112½	Mar'99	....	112½	112½
General gold 5s.......1987	J-J	119	120	119	119¼	75	118¾	122½
Registered..........1987	Q-J†	*......	117½	117½	Oct.'99	....	112½	121½
Leh & W B C con as 7s.1900	Q-M	......	100½	98¼	Oct.'99	....	98⅜	102½
5s.....................1912	M-N	......	......	99	Mar'99	....	87¾	99
Le & Hud R gen gu g 5s.'2	J-J	......	......	......	......	....	......	......
Am Dock & Imp Co 5s.1921	J-J	*	116¼	116¼	Aug'99	....	114	116¼
N J South int guar 6s..1899	J-J	......	......	......	......	....	......	......
Cen Pacific—Ctfs dp A..1898	....	......	......	103½	Mar'99	....	103½	104½
Speyer & Co ctfs BCD.1899	....	......	......	106¾	Aug'99	....	103¾	109
Speyer & Co ctfs dep E 1900	....	......	......	......	......	....	......	......
Speyer & Co ctf FGHI.1901	....	......	......	103½	Mar'99	....	103	107½
San Joaquin Br g 6s...1900	A-O	......	......	108½	Mar'99	....	105¼	108½
Speyer & Co ctfs........	....	......	......	111¼	Sep.'99	....	111¼	113¾
Guaranteed g 5s.......1939	A-O	......	......	120¾	Mar'99	....	120¼	120¾
Speyer & Co eng cts......	....	......	......	123½	J'ly'99	....	112¼	125⅝
Land grant gold 5s....1900	A-O	......	......	107	Apr'99	....	107	110½
Speyer & Co ctfs........	....	......	......	112	Apr'99	....	112	112
C & O Div ext g 5s.....1918	J-J	......	......	101	Jan.'98	....	......	......
Speyer & Co ctfs........	....	......	......	121⅝	J'ne'99	....	120¼	122¼
W n Pac g 6s '99 S&Co ctfs	....	......	......	108¾	J'ly'99	....	105½	109½
No of Cal 1st gu g 6s...1907	J-J	......	......	......	......	....	......	......
Guaranteed gold 5s..1938	A-O	......	......	106	Aug'99	....	106	106
Charles & Sav 1st g 7s...1936	J-J	......	......	......	......	....	......	......
Chesapeake & Ohio—								
Gold 6s ser A..........1908	A-O†	114½	Sale	114½	114¼	1	114⅜	119½
Gold 6s.................1911	A-O†	......	124	121¾	Aug'99	....	118½	123
1st con g 5s............1939	M-N	......	118	118	118¼	18	117¾	121
Registered..........1939	M-N	......	......	117	J'ne'99	....	116½	118¾
Gen gold 4½s..........1992	M-S	95	Sale	95	95¾	125	90⅜	97¾
Registered..........1992	M-S	......	......	97½	Aug'99	....	92⅜	97½
R & A Div 1st con g 4s 1989	J-J	......	104½	104	Oct.'99	....	104	108
2d con g 4s..........1989	J-J	99	......	100	J'ne'99	....	100	100
Craig Valley 1st g 5s..1940	J-J	* 99	......	95½	May'98	....	......	......
Warm Spr Val 1st g 5s 1941	M-S	......	......	101¼	Apr'99	....	101	101¼
Eliz Lex & B S gu g 5s.1902	M-S	......	102½	100⅛	Oct.'99	....	100¼	104
Chic & Alton sink fd 6s..1903	M-N	......	......	109	J'ne'99	....	108	110¾
Lou & Mo Riv 1st 7s..1900	F-A	......	......	108⅜	Oct.'99	....	108⅜	107½
2d 7s....................1900	M-N	......	......	106½	Feb'99	....	106½	106½
Miss Riv B 1st sf g 6s..1912	A-O	......	......	......	......	....	......	......
Chic Bur & Q—Con 7s...1903	J-J	113½	114½	113⅝	113⅝	1	113	117⅝
Sinking fund 5s........1901	A-O	......	......	105	Mar'99	....	104⅝	105
Debenture 5s...........1913	M-N	109½	110	109½	110	6	109½	113
Convertible 5s.........1903	M-S	......	......	130	130	8	125½	151¼
Illinois Div g 3½s ..1949	J-J	104	Sale	103⅞	104	14	103⅞	104
Registered..........1949	J-J	......	......	......	......	....	......	......
Iowa Div sink fd 5s...1919	A-O	112	......	118⅝	Sep.'99	....	115⅝	116⅝
4s......................1919	A-O	103½	......	103½	103½	1	103½	107
Denv Div 4s...........1922	F-A	103	......	103	Sep.'99	....	101½	105

BONDS. N.Y. STOCK EXCHANGE WEEK ENDING OCT. 13.	Interest Period.	Price Friday, Oct. 13. Bid.	Ask.	Week's Range or Last Sale. Low.	High.	Bonds Sold. No.	Range since Jan. 1. Low.	High
Chic Bur & Quincy (Con)								
Southwestern Div 4s..1921	M-S	......	......	100	Apr'99	....	100	105
Chic & Iowa Div 5s....1905	F-A	......	......	105	Aug'99	....	105	105
Nebraska Exten 4s....1927	M-N	111¾	Sale	111¾	111¾	5	105⅝	112½
Registered..........1927	M-N	......	......	111½	J'ne'99	....	111½	111½
Han & St Jos con 6s...1911	M-S	......	......	124	J'ly'99	....	120	124
Chic & E Ill. 1st sf cur 6s.1907	J-D	*114	......	114¼	114¼	1	114	116¼
Small.................1907	J-D	......	......	......	......	....	......	......
1st con g 6s...........1934	A-O	135	......	139½	Sep.'99	....	134	139½
Gen con 1st 5s.........1937	M-N	114½	......	116½	116½	16	109½	117½
Registered..........1937	M-N	......	......	103½	Nov'98	....	......	......
Chic & Ind C Ry 1st 5s 1936	J-J	......	......	107	Aug'99	....	107	107
Chicago & Erie. *See* Erie.								
Chic Ind & Louisville—								
Louisv N A & Ch 1st 6s..'10	J-J	*......	116½	114	Oct.'99	....	114	118¼
Chic Ind & L ref g 5s..1947	J-J	* 98	......	100	Aug'99	....	92	105½
Refunding g 6s.........1947	J-J	109	111	110	Oct.'99	....	104	119½
Chic Milwaukee & St Paul—								
M & St P—1st 7s $ g R D.'02	J-J	168	......	173	Sep.'99	....	161½	173
1st 7s £ gold R D....1902	J-J	168	......	......	......	....	......	......
1st C & M 7s...........1903	J-J	168	......	172½	Sep.'99	....	160½	172¾
Chic Mil & St P con 7s.1905	J-J	168	......	169	169	10	160	174¾
1st I & D Exten 7s.....1908	J-J	168	......	172½	Sep.'99	....	161	172½
1st Southwest Div 6s..1909	J-J	*120	......	120½	Sep.'99	....	112⅛	122½
1st La Crosse & D 5s..1919	J-J	*121	......	120½	Oct.'99	....	120	120½
1st So Minn Div 6s....1910	J-J	120½	......	120	120	1	118⅛	123½
1st Hast & D Div 7s...1910	J-J	*127	......	129¼	Aug'99	....	129	133½
5s.......................1910	J-J	*......	118	109½	Dec'98	....	......	......
Chic & Pac Div 6s......1910	J-J	......	121½	123	May'99	....	121½	123
Chic & P W 1st g 5s...1921	J-J	120½	......	120½	120½	3	118¾	124¼
Chic & Mo Riv Div 5s.1926	J-J	......	......	122½	Aug'99	....	118½	122½
Mineral Point Div 5s..1910	J-J	*111	......	112	Aug'99	....	110	112
Chic & L Su Div g 5s..1921	J-J	......	......	122½	J'ne'99	....	122½	122½
Wis & Minn Div g 5s..1921	J-J	*120	......	121	Sep.'99	....	119	123
Terminal gold 5s.......1914	J-J	......	......	118¼	May'99	....	115	118¼
Far & Sou assu g 6s....1924	J-J	......	......	137½	J'ly'99	....	137½	137½
Cont sink fund 5s......1916	J-J	......	......	106½	May'97	....	......	......
Dak & Gt So g 5s.......1916	J-J	......	......	116	Oct.'99	....	112½	118⅜
Gen gold 4s series A...1989	J-J‡	*......	112	111	111	7	108½	114½
Registered..........1989	Q-J‡	......	......	105½	Feb'98	....	......	......
Gen gold 3½s series B.1989	J-J‡	......	......	......	......	....	......	......
Registered..........1989	J-J‡	......	......	......	......	....	......	......
Mil & No 1st M L 6s...1910	J-D	*121	......	121	J'ly'99	....	121	121
1st consol 6s..........1913	J-D	*128¼	......	125	J'ly'99	....	125	125
Chicago & Northwestern—								
Con 7s..................1915	Q-F	*......	145	145	Sep.'99	....	142⅞	145¾
Gold 7s.................1902	J-D	*111	112½	111	111	4	111	115
Registered..........1902	J-D	*......	112¼	112¼	Aug'99	....	112¼	114
Sinking fund 6s 1879-1929	A-O	*117	118	120	Sep.'99	....	115	120
Registered....1879-1929	A-O	......	......	116	J'ne'99	....	116	116
Sinking fund 5s..1879-1929	A-O	*105½	......	106	106	2	106	110½
Registered....1879-1929	A-O	......	......	105⅝	Mar'99	....	105⅝	109
Sinking fund deb 5s...1933	M-N	*105½	......	122¾	Aug'99	....	121½	123
Registered..........1933	M-N	......	......	119¾	Dec'98	....	......	......
25-year debenture 5s..1909	M-N	*......	110	110	Sep.'99	....	108	111½
Registered..........1909	M-N	*......	110	109½	Mar'98	....	......	......
30-year debenture 5s..1921	A-O	......	......	118	J'ly'99	....	117½	118
Registered..........1921	A-O	......	......	117¾	Feb'98	....	......	......
Extension 4s...1886-1926	F-A	109	......	109	Aug'99	....	106	109
Registered....1886-1926	F-A	......	......	106½	Feb'99	....	106½	106½
Gen Gold 3½s...........1987	M-N	109¾	Sale	108½	109¾	27	102½	110½
Registered..........1987	Q-N	......	......	103	Nov'98	....	......	......
Escan & L Sup 1st 6s..1901	J-J	......	......	107¾	May'98	....	......	......
Des Mo & Minn 1st 7s.1907	F-A	......	......	......	......	....	......	......
Iowa Midland 1st 8s...1900	A-O	......	......	108	Oct.'98	....	......	......
Winona & St Pet 2d 7s 1907	M-N	......	......	124	J'ne'99	....	124	124
Mil & Mad 1st 6s.......1905	M-S	......	......	117½	Feb'99	....	117½	117½
Ott C F & St P 1st 5s...1909	M-S	108	......	111	Jan.'99	....	111	111
North Illinois 1st 5s...1910	M-S	108	......	114	Aug'99	....	113	114
Mil L S & W 1st g 6s...1921	M-N	139	139½	140	Sep.'99	....	139¼	143
Convertible deb 5s..1907	F-A	......	......	105½	Feb'97	....	......	......
Ext & Imp s f g 5s....1929	F-A	*120¼	......	120	120	2	117⅝	122
Mich Div 1st gold 6s 1924	J-J	*140	144	138	Dec'98	....	......	......
Ashland Div 1st g 6s 1925	M-S	*140	......	141	141	5	140	146
Incomes................1911	M-N	......	......	114½	J'ne'99	....	114½	114½
Chic Rock I & Pac 6s....1917	J-J	130	......	132½	Sep.'99	....	131½	136½
Registered..........1917	J-J	130	......	132½	Aug'99	....	132	136½
General gold 4s........1988	J-J	105¾	......	105¾	106¼	179	104½	110½
Registered..........1988	J-J	104	106	107½	Apr'99	....	105⅝	107½
Des M & Ft D 1st 4s...1905	J-J	......	......	96	Sep.'99	....	96	98½
1st 2½s.................1905	J-J	80	......	87½	Aug'99	....	83	87½
Extension 4s...........1905	J-J	......	......	98½	May'99	....	98½	98½
Keok & Des M 1st 5s..1923	A-O	......	110½	114	J'ne'99	....	109½	114
Small....................1923	A-O	......	......	......	......	....	......	......
Chic & St L. *See* Atch T & S F.								
Chic St L & N O. *See* Ill Cent.								
Chic St L & Pitts. *See* Pa Co.								
Chic St P M & O con 6s..1930	J-D	138	140	137	138	6	136	141
Ch St P & Min 1st 6s..1918	M-N	*135	......	138	138	1	127½	138
Nor Wisconsin 1st 6s..1930	J-J	......	......	140	Mar'99	....	140	140
St P & S City 1st g 6s..1919	A-O	*128½	......	128½	129	8	128½	134
Chic Ter Transfer g 4s..1947	J-J	* 97	97½	96½	98	7	93½	102⅜
Ch & West I 1st s f g 6s..1919	M-N	*106	......	106	Oct.'99	....	106	106
General gold 6s........1932	Q-D	*119	......	120	120	1	120	123
Chic & West Mich Ry 5s.1921	J-D	......	......	......	......	....	......	......
Coupons off............1921	....	......	......	99½	J'ne'99	....	99½	99½
Cin H & D con s f 7s.....1905	A-O	......	......	120	Aug'99	....	120	120
2d gold 4½s............1937	J-J	......	......	103½	Oct.'97	....	......	......
Cin D & I 1st gu g 5s...1941	M-N	115	......	115	115	1	112	115½
C I St L & C. *See* C C C & St L.								
Cin S & C. *See* C C C & St L.								
City & S Ry Balt 1st g 5s 1922	J-D	......	......	......	......	....	......	......
Clearfield & Mah. *See* BR&P.								
Cl Ak & C eq & 2d g 6s..1930	F-A	......	......	......	......	....	......	......
Clev Cin Chic & St Louis—								
Gen g 4s................1993	J-D	93½	Sale	93½	93½	24	87¾	95
Cairo Div 1st gold 4s.1939	J-J	93½	Sale	97	J'ne'99	....	95⅜	97
St L Div 1st col tr g 4s 1990	M-N	103	Sale	103	103	6	99⅜	107½
Registered..........1990	M-N	......	......	99	May'99	....	99	99
Spr & Col Div 1st g 4s.1940	M-S	......	......	......	......	....	......	......
W W Val Div 1st g 4s.1940	J-J	......	......	87	Aug'98	....	......	......
Cin W & M Div 1st g 4s.1991	J-J	......	......	96½	Apr'99	....	95	97
Cin I St L & C 1st g 4s.1936	Q-Fb	......	......	104½	Aug'99	....	102	106½
Registered..........1936	Q-Fb	*......	104½	......	......	....	......	......
C I St L & C cons 6s..1920	M-N	......	......	......	......	....	......	......
Cin S & Cl con 1st g 5s.1928	J-J	......	......	118½	J'ne'99	....	118½	118½
Ind Bl & W 1st pf 7s..1900	J-J	......	......	103½	Apr'99	....	103½	103½
O Ind & W 1st pf 5s...1938	Q-Jc	......	......	......	......	....	......	......
Peo & East 1st con 4s.1940	A-O	82	......	83	83	2	82¾	88
Income 4s..............1990	Apr	20	......	21	22	25	17	[illegible]

* No price Friday; latest bid and asked this week. † Bonds due July. ‡ Due Nov. ‖ Due June. ¶ Due Jan. § Due May. *a* Option sales. *b* Due Aug. *c* Due April.

OUTSIDE SECURITIES (GIVEN AT FOOT OF 7 CONSECUTIVE PAGES).—*GAS SECURITIES, &c.*

Street Railways.	Bid.	Ask.
Rochester Ry	17	18½
Con 5s 1930 ......A&O	108¾	110
2d 5s 1938 ......J&D	84½	85½
So Side El (Chic)—Stock	......	99
SyracuseRap.Tr. 5s, 1946	92	.....
Union Trac (Chic) Com.	32½	33½
Preferred	81½	82½
United Rys (St L)—Com.	......	32
Preferred	......	92
4s	......	94½
Un'd Tr&Elec(Prov)-St'k	106	107
West Chicago	118¾	119½
Con 1936 ......M&N	‡106½	108

Gas Securities.	Bid.	Ask.
Worcester (Mass) Tr-Com	27	29
Preferred	103	105
NEW YORK.		
Cent Union Gas—1st 5s	‡......	106
Con Gas (NY)—Stock—N	Y Stk	Exch
Deb 5s 1908.......M&N	106	110
Equit Gas	116	118
1st 6s 1899.......F&A	‡101	102½
Con. 5s 1932.......M&S	‡112½	118
Mutual Gas	260	290
N. Amsterdam Gas, Com.	29½	31½
Pref.	53½	55
1st consol 5s	‡ 96	97

Gas Securities.	Bid.	Ask.
N Y Elec Lt Ht & Pow 4s.	90½	91½
Gold 5s	100	105
N Y & East River Gas—		
1st 5s 1944 ....J&J	110	113
Consol 5s 1945 ......J&J	109	112
Nor Un 1st 5s 1927..M&N	94	96
Standard Gas—Common.	105	116
Do preferred	130	133
1st 5s 1930 ....M&N	116	118
BROOKLYN.		
Brooklyn Un Gas—N Y Stock	Exch.	
1st con 5s—N Y Stock	Exch.	
Williamsburg Gas—1st 6s	‡100	103

Gas Securities.	Bid.	Ask.
OTHER CITIES.		
Baltimore Consolidat—See	Balt.	List
Bay State Gas—	1⅛	1⅜
Incomes	......	...
Boston UnitedGas Bonds-	-Boston	List
Buffalo City Gas—Stock..	9	10
1st 5s Bonds	‡ 81½	82
Chicago Gas—See N Y Stock	Exch.	
Cicero Gas Co 1st 6s	103	......
Cincinnati Gas & Coke	184	186
City Gas (Norfolk Va)	46	48
1st 6s	‡101	......

‡And interest †Price per share

BONDS. N.Y. STOCK EXCHANGE Week Ending Oct. 13.	Interest Period.	Price Friday, Oct. 13. Bid.	Ask.	Week's Range or Last Sale. Low	High.	Bonds Sold. No.	Range since Jan 1. Low.	High
Cleve Col Cin & Ind—								
Consol 7s......1914	J-D	......	......	138¼	J'ly '99	....	135¼	138¼
Consol sinking fd 7s..1914	J-D	......	......	......	......	....	......	......
General consol gold 6s.1934	J-J	......	......	137	Sep.'99	....	134¼	137¼
Registered......1934	J-J	......	......	......	......	....	......	......
C&S 1st M C C C & I 7s.1901	A-O	......	......	108¼	Feb '99	....	108¼	108¼
Cl Lor & Wh con 1st 5s.1933	A-O	106	......	105¼	105¼	8	105¼	105¼
Clev & Marietta. See Pa RR.								
Clev & Mahon Val g 5s..1938	J-J	......	......	134¼	J'ne'99	....	128	134¼
Registered......1938	Qu-J	......	......	......	......	....	......	......
Clev & Pitts. See Penn Co.								
Col Midl'd—1st g 2-3-4s.1947	J-J	63	......	63¼	64	15	62	69
1st g 4s......1947	J-J	71	73	73	73	10	70	76
Col & Sou 1st g 4s......1929	F-A	84¼	......	85	85½	27	85	90
Col & 9th Av. See Met St Ry.								
Colum & Greenv. See So Ry.								
Col & H Val. See Hock Val.								
Col Conn & Term. See N&W								
Conn & Pas Rivs 1st g 4s.'43	A-O	......	......	......	......	....	......	......
Dak & Gt So. See C M & St P.								
Dallas & Waco. See M K & T.								
Del Lack & Western 7s..1907	M-S	......	......	126¼	J'ne'99	....	126¼	126¼
Syr Bing & N Y 1st 7s.1906	A-O	......	......	124¾	Aug'99	....	124¼	124¾
Morris & Essex 1st 7s.1914	M-N	140	......	141¼	Sep.'99	....	141¼	144
7s......1900	J-J	......	......	107	Sep.'98	....	......	......
7s......1871-1901	A-O	......	......	108¼	J'ne'99	....	108¼	111
1st con guar 7s......1915	J-D	*140	144	141¼	Sep.'99	....	141¼	145¼
Registered......1915	J-D	......	......	140	Oct.'98	....	......	......
N Y Lack & W 1st 6s..1921	J-J	......	......	138	J'ly '99	....	138	142¼
Construction 5s......1923	F-A	......	......	123	Sep.'99	....	117	122
Term & impt 4s......1923	M-N	......	......	108¼	J'ne'99	....	108¼	108¼
Warren 2d 7s......1900	A-O	......	......	108	Aug'98	....	......	......
Delaware & Hudson—								
1st Pa Div 7s......1917	M-S	*143	......	146	Sep.'98	....	......	......
Registered......1917	M-S	......	......	143	May'97	....	......	......
Alb & S 1st con gu 7s 1906	A-O	......	......	120¼	Apr '99	...	120¼	120¼
Registered......1906	A-O	......	......	122	J'ne'99	....	122	122
Gold 6s......1906	A-O	......	......	116¼	Aug'99	....	115	117¼
Registered......1906	A-O	......	......	116¼	J'ne'99	....	114¼	117¼
Rens & Sar 1st 7s......1921	M-N	......	......	154	Sep.'99	....	150¼	154
Registered......1921	M-N	......	......	141	May'98	....	......	......
Del Riv RR Bge. See Pa RR.								
Den Con Tr Co 1st g 5s..1933	A-O	......	......	92	Jan.'99	....	90	92
Den Tram Co con g 6s.1910	J-J	......	......	......	......	....	......	......
Met Ry Co 1st gu g 6s.1911	J-J	......	......	......	......	....	......	......
Den & R Gr 1st gold 7s..1900	M-N	......	......	103	Oct.'99	....	103	109
1st con g 4s......1936	J-J	* 98¼	99¼	99	99¼	24	98¼	104
1st con g 4½s......1936	J-J	......	......	108	108	5	107¼	112¼
Improvement gold 5s.1928	J-D	*105	......	105	105¼	5½	102¼	109¼
Des M & Ft D. See C R & I P.								
Des M & Minn. See Ch & N W.								
Des M Un Ry 1st g 5s...1917	M-N	......	......	108	Apr'99	....	107¼	108
Det M&Tol. See L S & M So.								
Det & Mack 1st lien g 4s.1995	J-D	......	......	......	......	....	......	......
Gold 4s......1995	J-D	* 71	......	72	Sep.'99	....	68	72
Dul & Iron Range 1st 5s.1937	A-O	108	110	110	110	4	105	112
Registered......1937	A-O	......	......	......	......	....	......	......
2d lien mortgage 6s...1916	J-J	......	......	......	......	....	......	......
Dul Red W & S 1st g 5s.1928	J-J	......	......	92¼	Feb.'99	....	......	......
Dul So Shore & At g 5s.1937	J-J	......	114¼	114¼	J'ly '99	....	111¾	116
East of Minn. See St P M & M.								
East T Va & Ga. See So Ry.								
Elgin Jol & E 1st g 5s...1941	M-N	109¼	Sale	109¼	109¼	8	104¾	111
Eliz Lex & B S. See C & O.								
Elm Cort & No. See Leh&NY.								
Erie 1st ext g 4s......1947	M-N	118	Sale	118	118	1	115¼	123¼
2d ext gold 5s......1919	M-S	*116	......	121	May'99	....	121	121
3d ext gold 4½s......1923	M-S	......	......	114	Oct.'99	....	114	116¾
4th ext gold 5s......1920	A-O	......	......	121	Sep.'99	....	121	121
5th ext gold 4s......1928	J-D	......	......	106¼	Apr'99	....	106¼	106¼
1st consol gold 7s......1920	M-S	141	......	141	Oct.'99	....	139¼	145¾
1st consol gold fd 7s..1920	M-S	......	......	143	Dec'98	....	......	......
Long Dock con gold 6s.1935	A-O	......	......	142	Sep.'99	....	139¼	141¼
Buff N Y & Erie 1st 7s.1916	J-D	......	......	140	Feb '99	....	140	140
Buff & S W gold 6s....1908	J-J	......	......	......	......	....	......	......
Small......1908	J-J	......	......	......	......	....	......	......
Jeff RR 1st gu gold 5s.1909	A-O	*104	......	106	Feb '99	....	106	106
Chic & Erie 1st g 5s...1982	M-N	*......	116¾	116¼	Oct.'99	....	111¼	116¾
Coal & RR 1st c gu 6s.1922	M-N	......	......	......	......	....	......	......
Dock & Imp 1st cur 6s.1913	J-J	*117	......	......	......	....	......	......
N Y & Green L gu g 5s.1946	M-N	*108	......	109	Oct.'98	....	......	......
Small......1946	M-N	......	......	......	......	....	......	......
Erie 1st con g 4s pr bds.1996	J-J	90¼	......	90	91	21	90	95
Registered......1996	J-J	......	......	93¼	May'99	....	93	93¾
1st con gen lien g 4s...1996	J-J	70	Sale	70	71	49	70	77
Registered......1996	J-J	......	......	......	......	....	......	......
N Y S & W—1st ref 5s.1937	J-J	*108	......	111	Sep.'99	....	107	112¼
2d gold 4½s......1937	F-A	......	......	92¼	Aug'98	....	......	......
General g 5s......1940	F-A	96	......	97	Oct.'99	....	95	102¼
Terminal 1st g 5s....1943	M-N	......	......	111¼	J'ly '99	....	111¼	111¼
Regis $5,000 each.1943	M-N	......	......	......	......	....	......	......
Wilk&Eas 1st gu g 5s 1942	J-D	......	......	106	106	1	98¾	108¼
Mid RR of NJ 1st g 6s 1910	A-O	*117	119¼	122	J'ly '99	....	120	122
Escan & L Sup. See C & N W.								
Eureka Springs 1st g 6s.1933	F-A	......	......	65	Nov'97	....	......	......
Ev & T H 1st con 6s.....1921	J-J	......	126	125	Sep.'99	....	121¼	125¾
1st general gold 5s....1942	A-O	108	Sale	102½	108	12	100¼	107¼
Mt Vernon 1st 6s......1923	A-O	......	......	......	......	....	......	......
Sull Co Br'ch 1st g 5s..1930	A-O	......	......	......	......	....	......	......
Ev&Ind 1st con gu g 6s..1926	J-J	*106	......	100	J'ly '99	....	98	103¾
Fargo & So. See Ch M & St P..								
Flint & Pere M g 6s....1920	A-O	115	118¼	123	Aug'99	....	120¼	124
1st consol gold 5s....1939	M-N	104	106	105¼	Sep.'99	....	100¼	107
Pt Huron Div 1st g 5s.1939	A-O	*105	.....	107¾	Sep.'99	....	100	110
Fla Cen & Pen 1st g 5s..1918	J-J	*101	......	101	Mar'99	....	101	101
1st land gr ext gold 5s.1930	J-J	......	......	......	......	....	......	......
Consol gold 5s......1943	J-J	......	......	......	......	....	......	......
Ft S & V B Bge. See St L & S F.								
Fort St U D Co 1st g 4½s 1941	J-J	......	......	105	Mar'98	....	......	......
Ft W & D C—1st g 4-6s.1921	J-D	77¼	78¼	78	78	1	77	87¼
Ft W & Rio Gr 1st g 3-4s.1928	J-J	......	65½	63¼	63¼	2	62	66¾
Gal Har & S A. See S P Co.								
Gal H&H of '82 1st 5s.1913	A-O	......	......	105	Aug'99	....	99¼	105¼
Ga & Ala Ry 1st pf g 5s.1945	A-O	......	100¼	106	Dec '98	....	......	......
1st consol g 5s......1945	J-J†	......	......	......	......	....	......	......
Ga Car & No 1st gu g 5s.1929	J-J	......	......	101	May'99	....	100	103
Georgia Pacific. See So Ry.								
Gila V G & Nor. See So Pac Co.								
Grand Rap & Ind. See Pa Co.								
Gray's Pt Term See St L SW								

BONDS. N.Y. STOCK EXCHANGE Week Ending Oct. 13.	Interest Period.	Price Friday, Oct. 13. Bid.	Ask.	Week's Range or Last Sale. Low.	High.	Bonds Sold. No.	Range since Jan. 1 Low.	High
Han & St J. See C B & Q								
Housatonic. See N Y N H & H.								
Hock Val 1st con g 4½s.1999	J-J	101	Sale	100¼	101	18	100¼	103¼
Registered......1999	J-J	......	......	......	......	....	......	......
Col & H V 1st ext g 4s.1948	A-O	......	......	107¼	J'ly '99	....	105¼	107¾
Houst E & W T 1st g 5s.1933	M-N	......	......	103	Oct.'99	....	97¼	104¾
Hous & Tex Cen. See So P Co.								
Illinois Cent 1st g 4s...1951	J-J	110	......	113¼	J'ly '99	....	107¾	115¼
Registered......1951	J-J	*109	......	112¼	Nov'98	...	......	......
1st gold 3½s......1951	J-J	......	......	106	J'ne'99	....	103¼	107¾
Registered......1951	J-J	......	......	102¼	Apr.'98	....	......	......
1st gold 3s sterling....1951	M-S	......	......	......	......	....	......	......
Registered......1951	M-S	......	......	......	......	....	......	......
Coll Trust gold 4s.....1952	A-O	......	......	106¼	J'ne'99	....	104¾	107
Registered......1952	A-O	......	......	104¾	Jan.'99	....	104¾	104¾
L N O & Tex gold 4s 1953	M-N	......	......	106	Sep.'99	....	103	107
Registered......1953	M-N	......	......	101	Mar'98	....	......	......
Coll tr 2-10 gold 4s....1904	J-J	......	......	100¼	Sep.'98	....	......	......
Registered......1904	J-J	......	......	......	......	....	......	......
Western Line 1st g 4s.1951	F-A	111	......	114¼	J'ne'99	....	104	114¼
Registered......1951	F-A	......	......	......	......	....	......	......
Louisville Div g 3½s .1953	J-J	101	......	102¾	Sep.'99	....	98¾	105¼
Registered......1953	J-J	......	......	......	......	....	......	......
St Louis Div g 3s.....1951	J-J	* 87¼	90¼	90¼	90¼	30	81	92¼
Registered......1951	J-J	......	......	......	......	....	......	......
Gold 3½s......1951	J-J	*101	102¾	103¼	J'ly '99	....	94	105¼
Registered......1951	J-J	......	......	103¼	Apr '99	....	103¼	103¼
Cairo Bridge gold 4s..1950	J-D	......	......	......	......	....	......	......
Registered......1950	J-D	......	......	......	......	....	......	......
Middle Div reg 5s.....1921	F-A	......	......	123	May'99	....	123	123
Spring Div 1st g 3½s.1951	J-J	......	......	......	......	....	......	......
Registered......1951	J-J	......	......	......	......	....	......	......
Chic St L & N O g 5s..1951	J-D	*120	......	128	Aug'99	....	120	128¾
Registered......1951	J-D	......	......	123	Sep.'98	....	......	......
Gold 3½s......1951	J-D	......	......	100	Apr'99	....	100	100
Registered......1951	J-D	......	......	......	......	....	......	......
Mem Div 1st g 4s....1951	J-D	......	......	106¼	Aug'99	....	104¼	106¼
Registered......1951	J-D	......	......	......	......	....	......	......
Bellev & Car 1st 6s....1923	J-D	120	......	121	Feb '99	....	121	121
St L Sou 1st gu g 4s...1931	M-S	*104	111	104	Sep.'99	....	104	104
Carb & S 1st g 4s......1932	M-S	98	......	90	Nov'98	....	......	......
Ind Bl & W. See C C C & St L.								
Ind Dec & W 1st g 5s....1935	J-J	102	......	104	J'ly '99	....	102¼	106
Ind Ill & Ia 1st ref g 5s..1948	A-O	105	Sale	105	105	20	104¼	108
Int & Gt No 1st gold 6s.1919	M-N	*121¼	125¼	121¼	Oct.'99	....	121	126¼
2d gold 5s......1909	M-S	* 92	93	93	Sep.'99	....	91	97¼
3d gold 4s......1921	M-S	* 63	65	65¼	Sep.'99	....	60	66
Iowa Central 1st gold 5s.1938	J-D	114	......	113	113	1	107	117
Iowa Midland. See Ch & N W.								
Jefferson RR. See Erie.								
Kal A & G R. See L S & M S.								
Kan & Mich. See Tol & O C.								
K C & M R & B 1st gu g 5s.1929	A-O	......	......	......	......	....	......	......
K C P & G 1st & col g 5s.1923	A-O	70	Sale	70	71	27	58¾	75
Kan C & Pac. See M K & T								
Kansas Mid. See St L & S F								
Kentucky Cent. See L & N.								
Keok & Des M. See C R I & P.								
Knoxville & Ohio. See So Ry.								
Lake Erie & W 1st g 5s.1937	J-J	*120	......	120¼	120¼	2	116¼	121¼
2d gold 5s......1941	J-J	113¼	Sale	113¼	113¼	10	103¾	114
North Ohio 1st gu 5s..1945	A-O	103	......	103½	103¼	5	100	106
L S & M S. See N Y Cent.								
Leh Val (Pa) coll g 5s..1997	M-N	......	......	104	Aug'98	....	......	......
Registered 5s......1997	M-N	......	......	......	......	....	......	......
Leh V N Y 1st gu g 4½s..1940	J-J	109¼	......	110¼	Oct.'99	....	105¼	112¾
Registered......1940	J-J	......	......	108¼	Oct.'99	....	107¼	108¾
Leh V Ter Ry 1st gu g 5s 1941	A-O	*110¼	......	114¼	Aug'99	....	113	114¼
Registered......1941	A-O	......	110	110	110	10	110	110
L V Coal Co 1st gu g 5s..1933	J-J	......	......	101	Aug'99	....	98	101
Registered......1933	J-J	......	......	......	......	....	......	......
Leh & N Y 1st gu g 4s...1945	M-S	* 90¼	......	98	Feb '99	....	91¼	98
Registered......1945	M-S	......	......	......	......	....	......	......
El C & N 1st g 1st pf 6s.1914	A-O	......	......	......	......	....	......	......
Gold guar 5s......1914	A-O	......	......	101¼	Sep.'99	....	99¾	101¼
Leh & Hud R. See Cen of N J..								
Leh & Wilkesb. See Cent NJ.								
Leroy & Caney Val. See Mo P.								
Lex Av & P F. See Met St Ry.								
L R & M 1st g 5s 1937 Tr ctfs.	....	36¼	38	38	Oct.'99	....	33	38
Long Dock. See Erie.								
Long Isl'd—1st con g 5s.1931	Q-J	122	......	124¼	J'ly '99	....	120	124¼
1st con g 4s......1931	Q-J	102	......	......	......	....	......	......
General gold 4s......1938	J-D	96	......	96¼	96¼	2	96	102
Ferry 1st gold 4½s....1922	M-S	98	......	101	J'ly '99	....	99	101
Gold 4s......1932	J-D	......	......	......	......	....	......	......
Debenture gold 5s.....1934	J-D	95	......	......	......	....	......	......
Unified g 4s......1949	M-S	*......	93¼	......	......	....	......	......
N Y & R B 1st g 5s....1927	M-S	95	......	100	Jan.'99	....	100	100
2d income......1927	Sep	......	......	......	......	....	......	......
N Y B & M B con g 5s..1935	A-O	......	......	107	Jan.'99	....	107	107
Bklyn & Mon 1st g 6s.1911	M-S	115	......	......	......	....	......	......
1st 5s......1911	M-S	105	......	......	......	....	......	......
Nor Sh b 1st con g gu 5s..'32	Q-O	95	......	100¼	Apr '99	....	100¼	100¼
N Y Bay Ex R 1st gu g 5s'43	J-J	......	......	......	......	....	......	......
Montauk Ex gu g 5s...1945	J-J	......	......	......	......	....	......	......
La & Mo Riv. See Chi & Alt.								
L E & St L Con cn g 5s Tr certs	....	......	63	60	Sep.'99	....	50	72
General gold 4s......1943	M-S	8	Sale	8	8	5	6	10
Lou & Nash—Cecel Br 7s 1907	M-S	*104	......	106	Nov'97	....	......	......
N O & M 1st g 6s......1930	J-J	......	......	131¼	Aug'99	....	129¾	133¼
2d gold 6s......1930	J-J	......	......	121¼	J'ly '99	....	117	122
E H & Nash 1st g 6s...1919	J-D	*113	......	114	Sep.'99	....	113	114
General gold 6s......1930	J-D	*116	......	118	Aug'99	....	116	121
Pensacola div gold 6s.1920	M-S	109¼	......	109	Sep.'99	....	107	109
St L div 1st g 6s......1921	M-S	......	......	125	Dec'98	....	......	......
2d g 3s......1980	M-S	* 60	66	61	Oct.'99	....	61	67¾
Nash & Dec 1st 7s.....1900	J-J	......	......	107	Nov'98	....	......	......
Sink fd (S&A) g 6s....1910	A-O	......	......	......	......	....	......	......
S & N A con gu g 5s....1936	F-A	*108	109¼	108¼	Aug'99	....	106¼	109¾
Gold 5s......1937	M-N	109¼	......	109¼	Sep.'99	....	107¾	110¼
Unified g 4s......1940	J-J	99¾	99¾	99¼	99¾	15	94¾	100¾
Registered......1940	J-J	......	......	......	......	....	......	......
Col tr 5-20 g 4s 1903-18	A-O	......	99	97¼	97¼	7	97¼	101
Pens & Atl 1st gu g 6s.1921	F-A	112	......	111	Sep.'99	....	111	114¼
Coll trust g 5s......1931	M-N	......	......	108¼	J'ly '99	....	108	110
L&N & M&M 1st g 4½s.1945	M-S	*109	......	108¾	Aug'99	....	108	108¾
N Fla & S 1st gu g 5s ..1937	F-A	......	......	107¼	Sep.'99	....	106¼	110¼
Kentucky Cent g 4s...1987	J-J	* 98¼	......	99	Oct.'99	....	91	99
L Cin & Lex g 4½s....1931	M-N	....	......	103	Jan.'98	....	......	......

* No price Friday these are latest bid and asked this week. † Bonds due August. ‡ Due April. ‖ Due January. ¶ Due October. § Due July. a Optional.

OUTSIDE SECURITIES (Given at foot of 7 consecutive pages).—*GAS SECURITIES, &c*

Gas Securities.	Bid.	Ask.	Gas Securities.	Bid.	Ask.	Gas Securities.	Bid.	Ask.	Gas Securities.	Bid.	Ask.
y H & L (F storia) 5s.	‡ 98	100	Fort Wayne (Ind)—Stock	55	62	Logansport & Wab Val—Stk	48	52	Syr'se Gas—1st 5s '46.J&J	79¼	81
Gas L & Heat—Com..	66	70	1st 6s 1925......J&J	74	77	1st 6s 1925......J&D	67	70	Western Gas (Milw)......	105	......
Preferred......	90	92	Grand Rapids—Stock......	104	106	Madison (Wis) Gas—Stock	81	83	5s—See N Y St Ex list.	106	107¼
1st 5s 1932......J&J	‡105¼	......	1st 5s 1915......F&A	104	106	1st 6s 1926......A&O	‡107	111			
Consolid Gas (N J)—Stck	22	23¼	Hartford (Ct) Gas L...25	† 43	......	Ohio & Indiana—Stock...	45	......	**Teleg. & Teleph.**		
1st 5s 1936......J&J	87	88	Indiana Nat & Ill Gas—Stk	68	72	1st 6s 1926......J&D	67	70	American Dist Tele—N Y	Stock	Exch
Consol Gas (Pitts)......	81¼	82¼	1st 6s 1908......M&N	70	75	Peoples Gas & Coke—N Y	Stock	Exch	Bell Teleph. of Buffalo...	176	180
Pref......	......	57¼	Indianapolis Gas—Stock.	110	115	Philadelphia Co—See Bos	ton L	ist.	Central & South Amer....	114	117
Bonds 5s......	114	......	1st 6s 1920......M&N	106	......	St Joseph (Mo)......	43	46	Ches & Poto Teleph—Stk	......	77¼
Consum Gas (J City)—Stk	105	106	Jersey City Gas Light....	250	......	5s 1937......J&J	93	95	Bond 5s......	104	......
1st 6s......M&N	101	103	Laclede Gas—N Y Stock	Exch.		St Paul Gas—Stock......	58	60¼	Commercial Cable......	184	186
Detroit Gas—See N Y Exc	h. list.		Lafayette (Ind) Gas—Stk	55	63	Consol 5s 1944....M&S	‡ 88	90	Commer Union Tel (NY).	......	115
Essex & Hudson Gas......	42	45	1st 6s 1924......M&N	79	82	Syracuse Gas—Stock.....	9	11¼	‡And interest. †Price	per sh	are

BONDS N.Y. STOCK EXCHANGE WEEK ENDING OCT. 13.	Interest Period.	Price Friday, Oct. 13. Bid.	Ask.	Week's Range or Last Sale. Low.	High.	Bonds Sold. No.	Range since Jan. 1. Low.	High.
L & Jeff Bge Co gu g 4s.1945	M-S	94	......	93	Sep.'99	....	93	93½
L N A & C. *See* C I & L.								
Louis Ry Co 1st con g 5s.1930	J-J	......	......	109	Mar'98	....	......	......
Mahon Coal. *See* L S & M S.								
Manhattan Ry con 4s.1990	A-O	......	108¼	105½	107½	20	95	112¾
Metropol El 1st g 6s...1908	J-J	*......	118¼	117¼	117¼	1	116	121½
2d 6s....................1899	M-N	*......	103	102½	Sep.'99	...	100½	102½
Man S W Colonis g 5s...1934	J-D	......	......	......	......	....	......	......
Market St C Ry 1st g 6s.1913	J-J	......	......	......	......	....	......	......
McK'pt & B V. *See* P McK & Y								
Metropolitan El. *See* Man Ry.								
Met St Ry gen c tr g 5s..1997	F-A	120½	Sale	120	120⅝	19	118¾	124
Bway & 7th Av 1st c g 5s.1943	J-D	*......	122¼	122¾	Sep.'99	....	121	125½
Registered ... .1943	J-D	......	......	......	......	....	......	......
Col & 9th Av 1st gu g 5s.1993	M-S	*123¼	......	124	124	5	123¾	127
Registered 1993	M-S	......	......	......	......	....	......	......
Lex Av & P F 1st gu g 5s.'93	M-S	124	......	124	Oct.'99	....	124	127½
Registered	M-S	......	......	......	......	....	......	......
Mex Cent con gold 4s...1911	J-J	77	......	77¾	77¾	10	68¾	78½
1st con income g 3s...1939	J'ly†	26	Sale	26	27½	130	16½	29½
2d con income g 3s....1939	†	11	14	13¾	13¾	5	9¾	14¾
Equip & coll g 5s......1917	A-O	......	......	......	......	....	......	......
Mex Internat 1st con g 4s.'77	M-S	86¾	Sale	86½	86¾	72	84½	88¾
Mex Nat 1st gold 6s.....1927	J-D	......	......	100	Sep.'99	....	100	100
2d inc 6s A Cp stmpd.1917	M-S¶	......	......	......	......	....	......	......
2d income gold 6s B..1917	An.¶	......	......	14	Apr'99	....	14	14
Mex North 1st gold 6s..1910	J-D	*100	......	97	Feb'97	....	......	......
Registered 1910	J-D	......	......	......	......	....	......	......
Mich Cent. *See* N Y Cent.								
Mid of N J. *See* N Y Sus & W								
Mil El Ry & L 30-yr g 5s.1926	F-A	*106	......	105½	Feb.'99	...	102½	105½
M L S & W. *See* Chic & N W								
Mil & Mad. *See* Chic & N W								
Mil & North. *See* Ch M & St P								
Mil & St P. *See* Ch M & St P								
Min & St L gu. *See* B C R & N								
Minn & St L—1st g 7s..1927	J-D	*......	151	150	Apr'99	....	145	150
Iowa ex 1st gold 7s...1909	J-D	......	......	121	J'ly '99	....	121	125
South West ex 1st g 7s.'10	J-D	......	......	127	Jan.'99	....	127	127
Pacific ex 1st gold 6s.1921	A-O	......	......	128	Dec'98	....	......	......
1st cons gold 5s.......1934	M-N	......	115½	115½	115½	9	110½	116½
1st and refund. 4s....1949	M-S	96¾	Sale	96¾	97	2	96	100
M & P 1st 5s st 4s int gu..'36	J-J	......	......	......	......	....	......	......
M SSM & A 1st g 4s int gu.'26	J-J	......	......	......	......	....	......	......
M StP & SSM con g 4s int gu'38	J-J	......	......	......	......	....	......	......
Minn St Ry 1st con g 5s.1919	J-J	......	......	110½	Sep.'99	....	110½	110½
Minn Un. *See* St P M & M.								
Mo Kan & Tex—1st g 4s.1990	J-D	92½	Sale	91¾	92¾	186	91¾	96
2d gold 4s..............1990	F-A‖	68½	Sale	68½	69½	41	65½	73⅝
1st exten gold 5s......1944	M-N	* 91	94	93	94	36	82	96½
M K & T of T 1st gu g 5s.'42	M-S	91	Sale	90½	91¼	18	86	95
K C & Pac 1st g 4s....1990	F-A	......	78	78	Sep.'99	....	75½	82
Dal & Wa 1st gu g 5s.1940	M-N	* 95	96	95	95	4	85	96½
Boonev Bdg Co gu g 7s..'06	M-N	......	......	......	......	....	......	......
Tebo & Neosho 1st 7s.1903	J-D	......	......	......	......	....	......	......
Mo K & E 1st gu g 5s...1942	A-O	......	......	106	Sep.'99	....	101½	107½
Mo Pac—1st con g 6s...1920	M-N	118	Sale	117½	118	26	108¾	121¾
3d 7s.....................1906	M-N	*115	116	115	Oct.'99	....	114	117
Trust g 5s..............1917	M-S†	*......	97¾	98	Oct.'99	....	91½	102
Registered 1917	M-S†	......	......	......	......	....	......	......
1st coll gold 5s........1920	F-A	*......	96	95	Sep.'99	....	88	96½
Registered 1920	F-A	......	......	......	......	....	......	......
Pac R of Mo 1st ex g 4s.'38	F-A	105	......	107½	Aug'99	....	106	109
2d extended gold 5s.1938	J-J	......	......	111½	J'ly '99	....	111¼	115
Verd V I & W 1st g 5s..'26	M-S	......	......	......	......	....	......	......
Leroy & C V A L 1st g 5s '26	J-J	......	......	106½	J'ly '99	....	......	......
St Louis & Iron Mount—								
Gen con ry & ld grt g 5s'31	A-O	109¾	Sale	109⅝	110	45	105	114½
Gen con stamp gtd g 5s'31	A-O	*109	110	109	109	1	109	111½
Miss Riv Bdge. *See* Chic & Alt								
Mob & Birm prior lien g 5s.'45	J-J	......	......	......	......	....	......	......
Small..........................	J-J	......	......	......	......	....	......	......
Mortgage gold 4s 1945	J-J	......	......	......	......	....	......	......
Small..................1945	J-J	......	......	......	......	....	......	......
Mob & Ohio new gold 6s..'27	J-D	......	130	129	Aug'99	....	125	130½
1st extension gold 6s.1927	Q-J‡	*......	127	121¾	J'ne'99	....	117	122
General gold 4s.......1938	M-S	......	85	84½	84¾	15	82½	90
Montgom Div 1st g 5s.1947	F-A	*......	109½	109	Oct.'99	....	106	109½
St L & Cairo gu g 4s..1931	J-J	......	......	......	......	....	......	......
Mohawk & Mal. *See* N Y C & H								
Monongahela Riv. *See* B & O								
Mont Cent. *See* St P M & M.								
Montauk Ext. *See* Long Is.								
Morgan's La & T. *See* S P Co.								
Morris & Essex. *See* Del L & W								
Nash Chat & St L 1st 7s.'13	J-J	......	133	130	Sep.'99	....	130	132¾
2d 6s......... 1901	J-J	......	......	101	Sep.'99	....	101	101
1st con gold 5s.........1928	A-O	*105½	......	106	106	3	105½	108½
1st 6s T & P b..........1917	J-J	......	......	......	......	....	......	......
1st 6s McM M W & Al.1917	J-J	......	......	......	......	....	......	......
1st gold 6s Jasper Bch.1923	J-J	......	......	115	Mar'99	....	115	115
Nash Flor & Shef. *See* L & N								
New H & D. *See* N Y N H & H								
N J Junc RR. *See* N Y Cent.								
N J Southern. *See* Cent N J.								
New & Cin Bdge. *See* Penn Co								
N O & N E prior lien g 6s.1915	A-O¶	......	......	......	......	....	......	......
N Y B & Man Bch. *See* L I.								
N Y Bay Exten RR. *See* L I.								
N Y Cent & H R—1st 7s.1903	J-J	111½	......	111½	Oct.'99	....	111½	117½
Registered 1903	J-J	111½	......	111½	Oct.'99	....	111½	117½
Debenture 5s of.1884-1904	M-S	105⅝	......	106½	106½	1	106½	112¾
Registered 1884-1904	M-S	105⅝	......	106½	Oct.'99	....	106½	113½
Reg deb 5s of...1889-1904	M-S	105½	......	109¾	Sep.'97	...	......	......
Debenture g 4s..1890-1905	J-D	102⅜	......	103¼	J'ne'99	....	103¼	105
Registered.....1890-1905	J-D	102⅜	......	104¾	Feb.'99	....	......	......
Debt certs ext g 4s....1905	M-N	102⅝	......	101⅝	Sep.'99	....	101⅝	107½
Registered..............1905	M-N	102⅝	......	102¾	Aug'99	....	102¾	102¾
G 3½s.......................1997	J-J	110	111	111½	Sep.'99	....	110½	113¾
Registered...............1997	J-J	......	......	112½	Apr'99	....	111½	112½
Lake Shore col g 3½s.1998	F-A	98½	Sale	98	99	40	98	103
Registered 1998	F-A	......	......	99⅝	Sep.'99	....	98	103
Mich Cent coll g 3½s..1998	F-A	......	98½	98	99	31	98	102½
Registered 1998	F-A	......	......	100	May'99	....	97½	100
Harlem 1st 7s...........1900	M-N	103	......	104	Aug'99	....	103¾	108
Registered..............1900	M-N	103	......	104	Aug'99	....	103	106½
N J Junc R gu 1st 4s .1986	F-A	*103	......	103	May'97	....	......	......
Registered.............1986	F-A	......	......	......	......	....	......	......
West Shore 1st 4s gu.2361	J-J	112	......	112	112	1	110½	117½
Registered..............2361	J-J	*111½	112½	112	112½	6	109¾	115¾

BONDS. N.Y. STOCK EXCHANGE WEEK ENDING OCT. 13.	Interest Period.	Price Friday, Oct. 13. Bid.	Ask.	Week's Range or Last Sale. Low.	High.	Bonds Sold. No.	Range since Jan. 1. Low.	High.
N Y Cent (Con.)								
Beech Crk 1st gu g 4s.1936	J-J	......	......	112	Aug'99	....	112	112
Registered...............1936	J-J	......	......	106	J'ne'98	....	......	......
2d gu gold 5s.........1936	J-J	......	......	......	......	....	......	......
Registered..............1936	J-J	......	......	......	......	....	......	......
Clearfield Bitum Coal Corp								
1st s f int gu g 4s ser A.'40	J-J	......	......	95	J'ly '98	....	......	......
Small bonds series B..'40	J-J	......	......	......	......	....	......	......
Gouv & Oswe 1st gu g 5s.'42	J-D	......	......	......	......	....	......	......
R W & Og con 1st ext 5s.'22	A-O§	......	127	126½	126½	1	126½	[illegible]
Nor & Mont 1st gu g 5s.'16	A-O	......	......	......	......	....	......	......
R W & O T R 1st gu g 5s.18	M-N	......	......	......	......	....	......	......
Oswe & R 2d gu g 5s..1915	F-A§	......	......	113	Apr'99	....	113	113
Utica & Blk Riv gu g 4s.'22	J-J	......	......	107	Aug'98	....	......	......
Moh & Mal 1st gu g 4s.1991	M-S	......	......	......	......	....	......	......
Cart & Ad 1st gu g 4s.1981	J-D	......	......	......	......	....	......	......
N Y & Put 1st con gu g 4s.'93	A-O	......	......	......	......	....	......	......
N Y & North 1st g 5s..1927	A-O	......	123	123	J'ly '99	....	123	123
Lake Shore & Mich South—								
Det Mon & Tol 1st 7s 1906	F-A	......	......	123	J'ne'99	....	123	123
Lake Shore con 1st 7s 1900	J-J	......	......	108¼	Oct.'99	....	108¼	109½
Registered 1900	Q-J§	......	......	108¾	Aug'99	....	108¾	109¾
Consol 2d 7s.......1903	J-D	114⅛	......	115	J'ly '99	....	114½	117½
Registered.......1903	J-D	......	116½	114½	Sep.'99	....	114½	116½
Gold 3½s.........1997	J-D	108	......	108½	108½	8	106	112½
Registered.......1997	J-D	......	......	108	108	12	106	111
Cin & S 1st g L S & M S 7s'01	A-O	......	......	108¼	Dec'97	....	......	......
K A & G R 1st g c 5s.1938	J-J	......	......	......	......	....	......	......
Mahon C'l RR 1st 5s.1934	J-J	......	......	121	Oct.'98	....	......	......
Mich Cent—1st con 7s 1902	M-N	......	......	110¼	Sep.'99	....	109	112¾
1st con 5s.......... 1902	M-N	*110	......	103	May'99	...	103	103
6s..........................1909	M-S	118	121	122	Feb.'98	....	......	......
5s..........................1931	M-S	*......	120	121¼	J'ne'98	....	......	......
Registered 1931	Q-M	*125	......	125½	Jan.'98	....	......	......
4s..........................1940	J-J	......	......	106½	Feb.'98	....	......	......
Registered 1940	J-J	......	......	108	Jan.'98	....	......	......
Bat C & St 1st gu g 3s.'89	J-D	......	85¼	......	......	....	......	......
N Y Chic & St L 1st g 4s.1937	A-O	*105	......	107½	Sep.'99	....	105¾	[illegible]
Registered 1937	A-O	*......	105	106½	J'ly '99	....	105½	106½
N Y & Greenw Lake. *See* Erie								
N Y & Har. *See* N Y C & Hud.								
N Y Lack & W. *See* D L & W								
N Y L E & W. *See* Erie.								
N Y & N E. *See* N Y N H & H								
N Y N H & Hart 1st reg 4s.'03	J-D	......	......	104½	Oct.'97	...	......	......
Convert deb certs $1,000..	A-O	183¼	Sale	183½	183¼	8	173	191
Small certfs $100.........	....	......	......	186	Sep.'99	....	173	186
Housatonic R con g 5s.1937	M-N	......	......	133	Aug'99	....	133	133
N H & Derby con 5s...1918	M-N	......	......	......	......	....	......	......
N Y & N E 1st 7s......1905	J-J	117½	......	117¾	Sep.'99	...	117¾	121¼
1st 6s.......................1905	J-J	112¾	......	113	J'ly '99	....	113	113
N Y & North. *See* N Y C & H.								
N Y O & W. Ref 1st g 4s 1992	M-S¶	104¾	......	104½	105	20	103	108½
Regis $5,000 only...1992	M-S¶	......	......	101½	Nov'98	....	......	......
N Y & Put. *See* N Y C & H.								
N Y & R B. *See* Long Isl.								
N Y S & W. *See* Erie.								
N Y Tex & M. *See* So Pac Co.								
Norf & West—Gen g 6s.1931	M-N	......	......	135	J'ne'99	....	130	135
New River 1st g 6s....1932	A-O	......	......	130	Aug'99	....	130	130
Imprvmt & ext g 6s...1934	F-A	......	......	117½	Aug'98	....	......	......
C C & T 1s gu g 5s.....1922	J-J	......	......	101	Feb'97	..	......	......
Scio V & N E 1st gu g 4s.1989	M-N	101	Sale	100¾	101	23	96½	101
N & W Ry 1st con g 4s.1996	A-O	91¾	Sale	91½	92¾	71	88¾	95¼
Registered 1996	A-O	......	......	95½	J'ne'99	....	95½	95½
Small......................1996	A-O	......	......	......	......	...	......	......
North Illinois. *See* Chi & NW.								
North Ohio. *See* L Erie & W.								
Northern Pacific—								
Gen 1st RR & L G sf g 6s.'21	J-J	......	......	119½	Apr'99	....	114½	120
Registered..............1921	J-J	......	......	112	J'ly '99	....	112	112
St P & N P gen g 6s...1923	F-A	......	133	131¼	May'99	....	131¼	131¼
Registered ctfs.......1923	Q-F	......	......	132	J'ly '99	....	132	132
Prior lien r & l g g 4s..1997	Q-J	101⅝	Sale	101	102¼	404	101	106¾
Registered.............1997	Q-J	101⅝	......	102½	Oct.'99	...	102	104½
General lien g 3s.......2047	Q-F†	65¼	Sale	65	66	134	65	70
Registered 2047	Q-F†	......	......	66	Sep.'99	....	65½	66½
Wash Cent 1st g 4s...1948	Q-M	......	......	95	May'99	...	90	96
Nor Pac Ter Co 1st g 6s.1933	J-J	......	120	121	121½	6	112	121½
Nor Ry Cal. *See* Cent Pac.								
Nor Wis. *See* C St P M & O.								
Nor & South 1st g 5s....1941	M-N	*108	......	108½	J'ly '99	....	107½	108½
Nor & Mont. *See* N.Y. Cent.								
O Ind & W. *See* C C C & St L.								
Ohio & Miss. *See* B & O S W.								
Ohio River RR 1st g 5s..1936	J-D	103	......	103½	Oct.'99	....	103	103½
General gold 5s.........1937	A-O	......	......	......	......	....	......	......
Om & St L 1st g 4s.......1901	J-J	* 75½	......	79	Sep.'99	....	65	80
Ore & Cal. *See* So Pac Co.								
Ore Ry & Nav *See* Un Pac								
Ore RR & Nav *See* Un Pac								
Ore Short Line *See* Un Pac								
Oswego & Rome. *See* N Y C								
O C F & St P. *See* C & N W								
Pac Coast Co—1st g 5s.1946	J-D	105	107	105½	106¾	49	103	[illegible]
Pac of Missouri. *See* Mo Pac								
Panama 1st s f g 4½s....1917	A-O	102¾	......	......	......	....	......	......
S f subsidy g 6s.. 1910	M-N	......	......	......	......	....	......	......
Penn Co gu 1st g 4½s...1921	J-J	......	......	115½	Sep.'99	....	114½	[illegible]
Registered..............1921	J-J	......	......	113¾	Mar'99	....	113¾	[illegible]
Gtd 3½s col trust reg.1937	M-S	......	......	102	Nov'98	....	......	......
P C C & St L con gu g 4½s—								
Series A....................1940	A-O	118½	114½	118	Sep.'99	....	114¾	[illegible]
Series B guar...........1942	A-O	113½	114½	113½	J'ne'99	....	114	[illegible]
Series C guar...........1942	M-N	......	......	113	Nov'98	....	......	......
Series D 4s guar......1945	M-N	......	......	107	Dec'98	....	......	......
Pitts Cin & St L 1st 7s.1900	F-A	......	......	105⅝	Apr'99	...	105½	107⅝
Registered..............1900	F-A	......	......	109¼	Apr'97	....	......	......
Pitts Ft W & C 1st 7s.1912	J-J	......	......	140	Sep.'99	....	138¾	141
2d 7s.......................1912	J-J	......	......	140½	May'99	....	140½	140½
3d 7s.......................1912	A-O§	......	......	135	J'ne'99	....	135	[illegible]
C St L & P 1st con g 5s.1932	A-O	......	......	119½	Oct.'99	....	119½	119½
Registered 1932	A-O	......	......	......	......	....	......	......
Clev & Pitts con s f 7s.1900	M-N	......	......	105¼	Sep.'99	....	105¼	[illegible]
Gen gu g 4½s ser's A.1942	J-J	......	......	121	J'ly '99	....	121	121
Series B.................1942	A-O	......	......	......	......	....	......	......
Erie & Pitt gu g 3½s B.1940	J-J	......	......	......	......	....	......	......
Series C..................1940	J-J	......	......	......	......	....	......	......
Gr R & I ex 1st gu g 4½s.1941	J-J	......	......	113¼	J'ne'99	....	113¼	113¼
Allegh Val gen gu g 4s.1942	M-S	......	......	102	Nov'97	....	......	......

* No price Friday; these are latest bid and asked this week. †Due Jan. ‡Due July. ‖Due June. §Due May. ¶Due Nov. *a* These are option sales.

OUTSIDE SECURITIES (GIVEN AT FOOT OF 7 CONSECUTIVE PAGES).—*TEL. & ELECTRIC, &c*

Teleg. & Teleph.	Bid.	Ask.	Teleg. & Teleph.	Bid.	Ask.	Electric Companies.	Bid.	Ask.	Electric Companies.	Bid.	Ask.
Empire & Bay State Tel..	78	80	Pacific & Atlantic........	78	82	East End Electric Light.	......	......	Toronto (Can... Lt Co.	143	144
Erie Teleg & Telep—*See* S	tck Ex	List	Providence Telephone...	x 90	......	Electro-Pneumatic Trans	1⅛	1¾	Thom Houst We... ng Co.	......	100
Franklin....................	42	50	Southern & Atlantic......	98	102	Fort Wayne Elec. Co..25	4c.	8c.	United Elec Lt & P Co ref	13	18
Gold & Stock...............	118½	......	West'n Union Teleg—N Y	Stock	Exch	Series A...................	......	.....	Bonds.....................	§ 96¾	97½
Bonds......................	90	......	**Electric Companies.**			General Electric Co—N Y	Stock	Exch	Woonsocket (R I) El Co..	105	......
Hudson River Telephone	111	114	Allegheny Co Light Co...	168	172	Do pref.—*See* Boston L	ist.				
Internation Ocean........	115	......	Brush Electric Co.........	44	46	Hartford (Ct) Elec Lt Co.	128	132	**Ferry Companies.**		
Mexican Telegraph........	215	220	Br'dgprt (Ct) El Lt Co.25	† 47	......	Hartf'd(Ct) Lt&PowCo25	† 6	8	Brooklyn Ferry-Stock ..	83	85
Mexican Telephone—*See*	Bosto	n list.	Consol Electric Storage..	10	20	Mo Edison Electric........	25	28	Bonds 5s..................	§ 96¾	97½
New Eng Telep—*See* Bost	on list		Eddy Electric Mfg Co..25	† 13½	15	Do preferred..............	67	69	Metropolitan Ferry—5s..	110	113
Northwestern Telegraph.	115	......	Edison El Ill Co NY—N Y	Stock	Exch	Narragan. (Prov) El Co.50	95	100	N J & N Y Ferry—Stock..	......	......
N Y & N J Telephone....	190	198	Edison El Ill Co Brk—N Y	Stock	Exch	New Hav (Ct) Elec Lt Co	195	......	1st 5s 1946..........J&J	§113	115
5s 1920...........M&N	113	115	Edison Ore Milling Co....	6	12	Rhode Island Elec Pro Co.	118½	......	§And interest. †Price per share		

BONDS. N.Y. STOCK EXCHANGE WEEK ENDING OCT. 13.	Interest Period.	Price Friday, Oct. 13. Bid.	Ask.	Week's Range or Last Sale. Low.	High.	Bonds Sold. No.	Range since Jan. 1. Low.	High.
Pennsyl. Co. (Con.)								
N & C Bdge gen gu g 4½s..'45	J-J	.....	.....	106	May'97	....	.....	.....
Penn RR 1st real est g 4s..1923	M-N	.....	.....	.....	.....	....	.....	.....
Con sterling g 6s.....1905	J-J	.....	.....	.....	.....	....	.....	.....
Con currency 6s reg....1905	Q-M	.....	.....	.....	.....	....	.....	.....
Con g 5s.....1919	M-S	.....	.....	.....	.....	....	.....	.....
Registered.....1919	Q-S	.....	.....	.....	.....	....	.....	.....
Con g 4s.....1943	M-N	.....	.....	.....	.....	....	.....	.....
Cl & Mar 1st gu g 4½s.1935	M-N	.....	.....	.....	.....	....	.....	.....
U N J RR & Can gen 4s.1944	M-S	.....	.....	115⅝	Feb.'99	....	.....	.....
D R RR & Bge 1st gu 4s g.'36	F-A	.....	.....	.....	.....	....	.....	.....
Sun & Lewis 1st g 4s..1936	J-J	.....	.....	.....	.....	....	.....	.....
Pensacola & At. *See* L & Nash.								
Peo Dec & E 1st & ter rec.'20	J-J	* 95	.....	99¼	Aug'99	....	99	101
Evans Div 1st g 6s trrec.'20	M-S	95	Sale	95	95	2	93½	99¾
2d g 5s tr rec 1st pd..1926	M-N	.....	.....	20	Dec'98	....	.....	.....
Peo & East. *See* C C C & St L								
Peo & Pek Un 1st g 6s...1921	Q-F	121	.....	126	Apr'99	....	126	126
2d g 4½s.....Feb., 1921	M-N	98	.....	100½	J'ly'99	....	100	100½
Pine Creek reg guar 6s..1932	J-D	.....	.....	137	Nov'97	....	.....	.....
Pitts Cin & St L. *See* Penn Co.								
P C C & St L. *See* Penn Co.								
Pitts Clev & Tol 1st g 6s..1922	A-O	.....	.....	107½	Oct.'98	....	.....	.....
Pitts & Connellsv. *See* B & O.								
Pitts Ft. W & Ch. *See* Penn Co.								
Pitts Junc 1st g 6s.....1922	J-J	.....	.....	121	Nov'98	....	.....	.....
Pitts & L Erie—2d g 5s..1928	A-O	.....	.....	.....	.....	....	.....	.....
Pitts McK & Yo—1st gu 6s.'32	J-J	.....	.....	.....	.....	....	.....	.....
2d guar 6s.....1934	J-J	.....	.....	.....	.....	....	.....	.....
McKee & B V 1st g 6s.1918	J-J	.....	.....	.....	.....	....	.....	.....
Pitts P & F 1st g 5s.....1916	J-J	.....	100	90	J'ne'99	....	90	90
Pitts Sh & L E 1st g 5s..1940	A-O	.....	.....	116	J'ly'99	....	113	116
1st consol gold 5s.....1943	J-J	.....	.....	98	J'ly'97	....	.....	.....
Pitts & West 1st g 4s...1917	J-J	100	.....	98¾	98¾	5	98	100
J P M & Co certfs.....		100	.....	99	99½	41	98½	100½
Pitts Y & Ash 1st con 5s 1927.	M-N	.....	.....	.....	.....	....	.....	.....
Reading Co gen g 4s...1997	J-J	86	Sale	86	86½	295	85¾	91¾
Ill Registered.....1997	J-J	.....	.....	88½	J'ly'99	....	86½	89½
Rensselaer & Sar. *See* D & H.								
Rich & Dan. *See* South Ry.								
Rio Gr West 1st g 4s....1939	J-J	96	97	96¼	98½	17	91	103¼
Utah Cent 1st gu g 4s.1917	A-O	.....	.....	88	J'ne'99	....	87½	88¾
Rio Gr Junc 1st gu g 5s.1939	J-D	104½	.....	104	May'99	....	102½	104½
Rio Gr So 1st g 5-4s.....1940	J-J	.....	.....	72	Aug'99	....	72	74¼
Rosh & Pitts. *See* B R & P.								
Rome Wat. & Og *See* N Y Cent.								
Salt Lake C 1st g 5f 6s. '03-13	J-J	.....	.....	.....	.....	....	.....	.....
St Jo & G I 1st g 6-5-4s..1947	J-J	83½	85	83½	Oct.'99	....	79¼	85
St L & Cal. *See* Mob & Ohio.								
St L & Iron Mount. *See* M P.								
St L K C & N. *See* Wabash.								
St L M Br. *See* T RR A of St L								
St L & S F 2d g 6s Cl A..1906	M-N	.....	115½	114	J'ly'99	....	112¾	115
2d gold 6s Class B.....1906	M-N	.....	115½	114½	Sep.'99	....	115½	115¼
2d gold 6s Class C.....1906	M-N	.....	115½	114	J'ly'99	....	112½	115
1st g 6s Pierce C & O..1919	F-A	.....	.....	.....	.....	....	.....	.....
General gold 6s.....1931	J-J	.....	124¾	123½	124	7	122	126¾
General gold 5s.....1931	J-J	109¼	.....	109½	109½	47	107	112½
1st trust gold 5s.....1987	A-O	100	.....	100½	Oct.'99	....	100½	105½
Ft S & V E Bdg 1st g 6s.1910	A-O	.....	.....	105	Oct.'97	....	.....	.....
Kansas Mid 1st g 4s....1937	J-D	.....	.....	.....	.....	....	.....	.....
St L & S F RR g 4s.....1996	J-J	85¼	Sale	83¾	85¼	49	82	89
Southw Div 1st g 5s.1947	A-O	* 98	.....	100	Oct.'99	....	98	102
Cent Div 1st g 4s...1929	A-O	.....	94	96	Sep.'99	....	95	96
St L So. *See* Illinois Cent.								
St L S W 1st g 4s bd ctfs.1989	M-N	91½	Sale	91	92¾	86	84¾	97
2d g 4s inc bond ctfs..1989	J-J	61¾	Sale	61	63¾	386	40¾	66½
Gray's Pt Ter 1st gu g 5s'47	J-D	.....	.....	.....	.....	....	.....	.....
St Paul City Cab. c g 5s.1937	J-J	109½	.....	111	Sep.'99	....	108	112
Guaranteed gold 5s...1937	J-J	.....	.....	.....	.....	....	.....	.....
St Paul & Duluth 1st 5s.1931	F-A	.....	.....	120	Feb'99	....	120	122½
2d 5s.....1917	A-O	.....	.....	111	111	2	111	115
1st co g 4s.....1968	J-D	100½	.....	99¾	Aug'99	....	99	102
St Paul M & M 2d 6s....1909	A-O	.....	.....	121½	Sep.'99	....	121	124½
Dakota ext gold 6s.....1910	M-N	.....	.....	122	Aug'99	....	122	125½
1st consol gold 6s.....1933	J-J	*140	.....	142	Aug'99	....	138¼	146½
Registered.....1933	J-J	.....	.....	137¾	Feb'99	....	137¾	137¾
Reduced to gold 4½s 1933	J-J	115½	Sale	115¼	115¾	5	112¾	119½
Registered.....1933	J-J	.....	.....	106½	Mar'98	....	.....	.....
Mont Ext 1st gold 4s..1937	J-D	.....	.....	105	Sep.'99	....	103	108½
Registered.....1937	J-D	.....	.....	104	Jan.'99	....	104	104
Minn Union 1st g 6s...1922	J-J	.....	.....	122½	Jan.'98	....	.....	.....
Mont C 1st gu g 6s.....1937	J-J	130	135	135½	Oct.'99	....	134¼	137½
Registered.....1937	J-J	.....	.....	115	Apr'97	....	.....	.....
1st guar gold 5s.....1937	J-J	.....	.....	117	Oct.'99	....	113½	119¾
Registered.....1937	J-J	.....	.....	.....	.....	....	.....	.....
E M 1st div 1st g 5s...1908	A-O	.....	.....	112	Sep.'99	....	110¼	113¼
Registered.....1908	A-O	.....	.....	.....	.....	....	.....	.....
Nor div 1st g 4s.....1940	A-O	.....	.....	.....	.....	....	.....	.....
Registered.....1940	A-O	.....	.....	.....	.....	....	.....	.....
Will & S F 1st g 5s.....1938	J-D	.....	.....	120	Apr'99	....	115	120
Registered.....1938	J-D	.....	.....	.....	.....	....	.....	.....
St P & Nor Pac. *See* Nor Pac								
St P & S'x City. *See* C B & P M & O								
S Fe Pres & Ph 1st g 5s.1942	M-S	105	107	106¼	Sep.'99	....	95	107¾
S A & A P. *See* So Pac. Co.								
S F & N P 1st s f g 5s...1919	J-J	.....	.....	112¾	Oct.'99	....	112¾	112¾
Sav F & W 1st con g 6s.1934	A-O	.....	.....	104½	Oct.'97	....	.....	.....
1st g 5s.....1934	A-O	.....	.....	112	Mar'99	....	113	125¼
Scioto Val & N E. *See* Nor & W								
Seab & Roa 1st 5s.....1926	J-J	.....	.....	104¾	Feb.'98	....	.....	.....
Car Cent 1st con g 4s. 1949	J-J	.....	.....	.....	.....	....	.....	.....
Sod Bay & So 1st g 5s...1924	J-J	.....	.....	.....	.....	....	.....	.....
So Car & Ga. *See* Southern.								
Southern Pacific Co—								
Gal Har & S A 1st g 6s.1910	F-A	.....	.....	118¼	J'ne'99	....	113¼	114
2d g 7s.....1905	J-D	.....	110	110	Feb'99	....	110	110½
Mex & Pac 1st g.....5s'31	M-N	103¼	Sale	103	103¼	41	100¼	105
Hous & T C 1st W & N 7s.'03	J-J	.....	.....	.....	.....	....	.....	.....
1st g 5s int gtd.....1937	J-J	*110¾	112	111	Sep.'99	....	107	113¼
Con g 6s int gtd.....1912	A-O	109	.....	108	Oct.'99	....	108	113
Gen g 4s int gtd..1921	A-O	87¼	Sale	87	87¼	38	86½	90
Morgan's La & T 1st g 6s.'30	J-J	.....	.....	120½	Feb.'98	....	.....	.....
1st 7s.....1918	A-O	.....	.....	138	J'ly'99	....	138	139
N Y T & Mex gu 1st g 4s.'12	A-O	.....	.....	.....	.....	....	.....	.....
Ore & Cal 1st gtd g 5s.1927	J-J	*.....	100	105	Mar'99	....	97	105
S A & A Pass 1st gu g 4s.'43	J-J	78	Sale	78	78¼	88	77½	86
Tex & N O 1st 7s.....1905	F-A	.....	.....	116	Dec'98	....	.....	.....
Sabine div 1st g 6s..1912	M-S	.....	.....	106¼	Nov'97	..	.....	.....
Con g 5s.....1943	J-J	103	103¾	103	103¾	35	102	108¾

BONDS. N.Y. STOCK EXCHANGE WEEK ENDING OCT. 13.	Interest Period.	Price Friday, Oct. 13. Bid.	Ask.	Week's Range or Last Sale. Low.	High.	Bonds Sold. No.	Range since Jan. 1. Low.	High.
So Pacific Co. (Con.)								
So P of Arg 1st g 6s.'09-10	J-J	114½	Sale	114	114½	53	109¼	115
S P of Cal 1st g 6s..1905	A-O	*107	.....	105½	Oct.'99	....	105½	123
1st gold 6s ser B..1905	A-O	*107	.....	.....	.....	....	.....	.....
1st gold 6s.....1906	A-O	*108¼	.....	.....	.....	....	.....	.....
1st gold 6s.....1912	A-O	*115	.....	.....	.....	....	.....	.....
1st con guar g 5s..1937	M-N	*.....	108	107	Sep.'99	....	106¼	108¼
Stamped.....1905-37	M-N	.....	110	107½	108	6	106	109¼
A & N W 1st gu g 5s.1941	J-J	98½	Sale	97¼	98¼	51	90	101
S P Coast 1st gu g 4s..1937	J-J	.....	.....	.....	.....	....	.....	.....
S Pac of N Mex 1st g 6s.'11	J-J	.....	.....	118¼	Nov'98	....	.....	.....
Gila V G & N 1st gu g 5s 1924	M-N	*.....	103	105¼	Aug'99	....	104½	105¼
South Ry—1st con g 5s..1994	J-J	108	Sale	108	108½	105	103¼	112½
Registered.....1994	J-J	.....	.....	106¼	Mar'99	....	106¼	106¼
Mem Div 1st g 4-4½-5s 1996	J-J	.....	.....	108¾	Aug'99	....	107½	110½
Registered.....1996	J-J	.....	.....	.....	.....	....	.....	.....
Ala Cen R 1st g 6s....1918	J-J	.....	.....	112¾	Aug'97	....	.....	.....
Atl & Ch Air Line inc.1900	A-O	.....	.....	.....	.....	....	.....	.....
Atlan & Dan 1st g 5s.1950	J-J	.....	.....	100½	Aug'99	....	100½	102
Col & Greenv 1st 5-6s.1916	J-J	.....	.....	118¾	J'ne'99	....	117	118¾
E T Va & Ga 1st 7s....1900	J-J	.....	103½	103¾	Sep.'99	....	103¾	105¾
Divisional g 5s.....1930	J-J	.....	117	117	Aug'99	....	114½	118¾
Con 1st g 5s.....1956	M-N	*.....	118	118	118	4	115	120
E Ten reor lien g 4-5s.1938	M-S	.....	108	107¾	108	3	106	110
Registered.....1938	M-S	.....	.....	.....	.....	....	.....	.....
Ga Pac Ry 1st g 6s.....1922	J-J	122	.....	120	Aug'99	....	119¾	124½
Knox & Ohio 1st g 6s.1926	J-J	118	125	124½	May'99	....	119	125
Rich & Dan con g 6s..1915	J-J	.....	125	126¾	J'ne'99	....	123	126¾
Equip sink fund g 5s.1909	M-S	100	.....	100½	101	5	100	101
Deb 5s stamped.....1927	A-O	105¼	.....	105½	105½	2	105¼	110
So Car & Ga 1st g 5s..1919	M-N	.....	.....	109¼	109¼	1	109¼	111
Atl & Yad 1st g gu 4s.1949	A-O	* 97	.....	.....	.....	....	.....	.....
Virginia Mid gen 5s...1936	M-N	.....	115¾	114	Sep.'99	....	110	116¾
Gtd stamped.....1936	M-N	.....	115¾	115	Aug'99	....	113¼	115
W O & W 1st cy gu 4s.1924	F-A	.....	.....	90	Feb.'99	....	90	94
West N C 1st con g 6s.1914	J-J	*.....	117½	117	Sep.'99	....	117	120¼
S & N Ala. *See* L & N.								
Spok Falls & Nor 1st g 6s.1939	J-J	.....	.....	.....	.....	....	.....	.....
Stat Isl Ry 1st gu g 4½s.1943	J-D	.....	.....	.....	.....	....	.....	.....
Sunb & Lew—*See* Penn RR.								
Syra Bing & N Y. *See* DL&W.								
Ter A of St L 1st g 4½s.'39	A-O	.....	.....	112¾	J'ne'99	....	112¾	112¾
1st con gold 5s.1894-1944	F-A	.....	.....	114½	May'99	....	114½	114½
St L M Bge Ter gu g 5s.1930	A-O	.....	.....	103	Oct.'97	....	.....	.....
Tex & N O. *See* So Pac Co.								
Tex & P Ry R div 1st g 6s.1905	M-S	*100½	.....	104½	J'ne'99	....	104	106
1st gold 5s.....2000	J-D	*.....	115	114	114	23	109¼	116¾
2d gold inc. 5s, Dec...2000	Mch.	.....	.....	54	Sep.'99	....	45¼	56
Eng trust Co ctfs.....	....	.....	.....	56	J'ly'99	....	53½	56¼
Third Div 1st gold 5s....1937	J-J	.....	128¼	127	127	5	125½	129¾
Tol & O C 1st g 5s.....1935	J-J	107	107½	106¼	Aug'99	....	104	107½
West'n div 1st g 5s....1935	A-O	*100	103	102	Dec'98	....	.....	.....
General gold 5s.....1935	J-D	.....	.....	.....	.....	....	.....	.....
Kan & M 1st gu g 4s...1990	A-O	.....	85	88	Aug'99	....	80	89
Tol Peo & W 1st gold 4s.1917	J-J	.....	81	81	J'ly'99	....	78	83
T St L & K C 1st g 6s tr.1916	J-D	*.....	113	112	112	10	92	120
Tor Ham & Buff 1st g 4s 1946	J-D ‡	.....	.....	99	Aug'99	....	99	100¼
Ulster & Del 1st cg 5s.1928	J-D	105	106	105	105	2	99	106
Un Pac (Chic) 1st g 5s..1945	A-O	.....	.....	.....	.....	....	.....	.....
Union Pacific—								
RR & land grant g 4s.1947	J-J	103¼	Sale	103¼	103¾	512	102¾	109
Registered.....1947	J-J	.....	.....	103¼	103¼	1	103¼	108¾
Ore Ry & Nav 1st & r g 6s 1909	J-J	.....	.....	115	Oct.'99	....	110	118
Ore RR & Nav con g 4s.1946	J-D	*102	.....	102¼	103¾	80	100½	105
Ore Short Line 1st g 6s 1922	F-A	127	128	126	127	10	126	133¼
Utah & Nor 1st 7s.....1908	J-J	.....	.....	131	Mar'99	....	131	131
Gold 5s.....1926	J-J	.....	.....	102	May'97	....	.....	.....
Ore Sh L—1st con g 5s.1946	J-J	113¾	Sale	113¼	114	22	108	117½
Non-cum inc A 5s...1946	Sep. ‡	102	Sale	102	102¾	167	85	105
Non-cu inc B & col tr 1946	Oct. ‡	* 75	76	75½	75½	16	65½	80½
Uni N J RR & Co. *See* Pa RR								
Utah Central. *See* Rio G W								
Utah & North. *See* Ore S L.								
Utica & Black R. *See* N Y Cent								
Ver Val Ind & W. *See* Mo P.								
Virginia Mid. *See* South Ry.								
Wabash RR Co—								
1st g 5s.....1939	M-N	115¼	Sale	115¼	116	34	113	118
2d gold 5s 1939	F-A	100	Sale	100	100¼	73	94	103
Debenture series A....1939	J-J	* 76	77	76	Sep.'99	....	75	76
Series B.....1939	J-J	34	Sale	34	36	163	33	38½
1st g 5s Det & Ch Ext..1941	J-J	*109	.....	109	Sep.'99	....	105½	111
St Chas Bridge 1st g 6s.1908	A-O	*106	.....	110	May'99	....	109¾	112
Warren RR. *See* Del L & W								
Wash Cent *See* Nor Pac								
Wash O & W. *See* Southern								
West New York & Pa—								
1st g 5s.....1937	J-J	*112	113	112½	113	21	108½	113
Gen g 5-4s.....1943	A-O	70	Sale	69¼	70¾	54	54	70¾
Income 5s....April, 1943	Nov.	* 23	24	22¾	Sep.'99	....	14¾	24¾
West No Car. *See* South Ry.								
Western Pac. *See* Cent Pac.								
W Chic St 40-yr 1st our 5s.'28	M-N	.....	.....	.....	.....	....	.....	.....
40-year con g 5s.....1936	M-N	.....	.....	99	Dec'97	....	.....	.....
West Shore. *See* N Y Cent.								
W Va & Pitts. *See* B & O.								
W Va Cent & P 1st g 6s.1911	J-J	.....	.....	113	Jan.'99	....	113	113
Wheeling & L E 1st g 5s.1926	A-O	.....	110½	110	110½	5	104	110½
Wheel Div 1st gold 5s.1928	J-J	.....	.....	96	Apr'99	....	96	96¾
Exten & Imp gold 5s..1930	F-A	.....	.....	92½	Mar'98	....	.....	.....
Wilkes & East. *See* N Y S & W								
Wil & Sioux F. *See* St P M & M								
Winona & St P. *See* C & N W								
Wis Cent Co 1st tr g 5s ..1937	J-J	.....	.....	84	Nov'97	....	.....	.....
Engraved trust certificates.	....	75	Sale	74½	76	10	58	79¼
Income 5s.....1937	A-O ‡	.....	.....	6¼	J'ne'99	....	3	10½
GAS & ELECTRIC LIGHT	BON	DS.						
Atlanta G L Co 1st g 5s.1947	J-D	.....	.....	.....	.....	....	.....	.....
Bos U Gas tr ctfs s f g 5s..'89	J-J	.....	.....	91½	Oct.'98	....	.....	.....
Brlyn U Gas 1st con g 5s..'45	M-N	*117	.....	118	118	1	116¼	120
Ch G L & C Co. *See* P G & C Co								
Columbus Gas 1st g 5s..1932	J-J	.....	.....	.....	.....	....	.....	.....
Con Gas Co. *See* P G & C Co.								
Detroit City Gas g 5s....1923	J-J	97½	98¼	98	98	5	95	102¾
Det Gas Co con 1st g 5s.1918	F-A	98	.....	98¾	Aug'99	....	95	101
E St Ill 1st conv g 5s..1910	M-S	108	.....	110	110	2	109¾	112½
1st con g 5s.....1995	J-J	124	Sale	124	124	9	120½	124
Brooklyn 1st g 5s.....1940	A-O	109	.....	111	May'99	....	111	111
Registered.....	A-O	.....	.....	.....	.....	....	.....	.....

No price Friday; latest bid and asked this week. † Bonds due June. ‡ Due July. ‖ Due March. ¶ Due Jan. § Due Nov. *a* These are option sales.

OUTSIDE SECURITIES (GIVEN AT FOOT OF 7 CONSECUTIVE PAGES).—*FERRY & MISCELL'S.*

Ferry Companies.	Bid.	Ask.
N Y & E R Ferry—Stock.	65	70
Bonds 5s of 1923. M&N	‡ 94	95
Hoboken—Stock	60	62
1st 5s.....	112	114
Con. 5s.....	94¾	94¾
N Y & S B Trans & Ferry	26	30
Bonds 5s of 1906. M&N	‡ 87	91
19th & 23d Sts Ferry.....	85	90
1st mort 5s 1919...J&D	‡104½	.....
Union Ferry—Stock.....	44¾	45
1st 5s 1920..... M&N	‡103	104
‡ Buyer pays accrued interest.		
† Price per share.		

Miscellaneous. *Par.*	Bid.	Ask.
Amalgam'd Copper(w. i.)	89¾	90 a
Am Agricul Chem—*See* Boston List		
Amer Air Pow of N Y.100	36	40
Americ'n Axe & Tool.100	20	31
Amer Bank Note Co...50	† 52	.....
American Beet Sugar.....	31	32
Preferred	79½	80½
American Brake.....	.....	.....
Amer. Caramel—Common	50	52
Preferred.....	100	108
American Ginning.....	31	31½
Amer Press Assoc'n..100	80	95
American Screw.....250	†198	201¼

Miscellaneous. *Par.*	Bid.	Ask.
Am Soda Foun—Com. 100	5	10
1st preferred 100	43	55
2d preferred.....100	10	15
Amer Smelt & Ref'g—*See* Stk Ex List.		
Amer Steel Hoop—*See* Stock Ex. List.		
American Surety.....50	215	225
Am Typefo'rs—Stock.100	54	57
Amer Strawboard....100	32½	34½
Bonds 6s..... F&A	104	106
Amer. Woolen—Com....	26	26½
Preferred.....	81¾	83¼
Amer Wringer com...100	106	.....
Pref.....	115	.....

Miscellaneous. *Par.*	Bid.	Ask.
Amer Graphophone....10	† 13	13¼
Preferred 10	† 13	13¼
Amer. Writing Paper 5s.	90	92
Anderson (John) Tob.100	9½	11¼
Automatic Vending...10	† 2½	4
Barney & Sm Car.....100	18	22
Preferred 100	80	85
6s 1942 .....J&J	105	107
Bergn & Eng Br—*See* Phil. list.		
1st 6s.....	109¾	.....
Blackwell's Durh Tob.25	† 17	19
Bliss Company—Com..50	† 68½	69½
Preferred 50	† 62½	64

BONDS. N.Y. STOCK EXCHANGE WEEK ENDING OCT. 13	Interest Period.	Price Friday, Oct. 13. Bid.	Ask.	Week's Range or Last Sale. Low.	High.	Bonds Sold. No.	Range since Jan. 1. Low	High
Ed El Ill of Bklyn (Con)—								
Kings Co El L & P g 5s.'37	A-O	......	......	......	......	....	......	......
Purchase mon 6s..1997	A-O	......	......	......	......	....	......	......
1st con g 4s..........1939	J-J	97½	Sale	97	97½	11	97	97½
Eq Gas L N Y 1st con g 5s..'32	M-S	......	......	......	......	....	......	......
Eq G & Fuel. *See* P G & C Co.								
Gen Elec Co deb g 5s...1922	J-D	*116	119	118¼	Aug'99	....	109	120½
Gr Rap G L Co 1st g 5s..1915	F-A	......	......	......	......	....	......	......
K C Mo Gas Co 1st g 5s.1922	A-O	......	......	......	......	....	......	......
Kings Co El L & P. *See* Edison.								
Lac Gas-L Co of St L 1st g 5s'19	Q-F‡	*108¼	......	108	108¼	3	106½	111
Small bonds..........1919	Q-F‡	......	......	......	......	....	......	......
Mut Fuel Gas Co *See* PeopGas								
Peo Gas & C 1st gu g 6s..1904	M-N	......	......	109¼	Apr'99	....	109¼	109¼
2d gtd g 6s..........1904	J-D	107	......	107	Sep.'99	....	107	107½
1st consol g 6s........1943	A-O	*......	130½	130	Sep.'99	....	128	131
Refunding g 5s........1947	M-S	......	......	106	Dec'98	....	......	......
Registered..........1947	M-S	......	......	......	......	....	......	......
Ch G-L & Cke 1st gu g 5s'37	J-J	*108½	109½	108½	Oct.'99	....	108½	113
Con G Co of Ch 1st gu g 5s'36	J-D	*	110½	111½	Apr'99	....	107½	111½
Eq G & F Ch 1st gu g 6s.'05	J-J	......	......	105½	May'99	....	105½	107½
Mu Fuel Gas 1st gu g 5.1947	M-N	109	......	107	Aug'99	....	105	107½
Trenton G & El 1st g 5s.1949.	M-S	......	......	......	......	....	......	......
Westn Gas Co col tr g 5s...'33	M-N	......	......	101	Mar'98	....	......	......
MISCELLANEOUS BONDS.								
Adams Ex—Col tr g 4s.1948	M-S	103¾	Sale	103	104	17	103	107½
Am Cot Oil deb g 8s...1900	Qu-F	*103½	106	104½	104¼	12	104¼	108¼
Am Dk & Imp 5s. *See* Cen N J								
Am Spirits Mfg 1st g 6s.1915	M-S	90	Sale	90	91¼	3	85¼	94¼
Bar & S Car Co 1st g 6s.1942	J-J	......	......	......	......	....	......	......
B'k'n W & W H 1st g 5s.1945	F-A	76	......	80	80	11	80	92½
Cah Coal Min. *See* T C I & R.								
Chic Jc & St Yd col g 5s.1915	J-J	......	......	109½	Feb'97	....	......	......
Non-cum. incomes 5s.1907	J-J	......	......	......	......	....	......	......
Clearf Bit Coal. *See* N Y C & H								
Col C & I 1st con g 6s...1900	F-A	100	Sale	100	100	1	99½	101
Col C & I Dev Co gu g 5s..1909	J-J	......	......	......	......	....	......	......
Coupon off..................	.....	......	......	......	......	....	......	......
Col Fuel Co gen gold 6s.1919	M-N	106	......	105	J'ly'99	....	105	105
Col F & I Co gen s f g 5s.1943	F-A	94	......	95	Sep.'99	....	86	97
Com Cable Co 1st g 4s...2397	Q-J	......	......	108½	Aug'99	....	108½	108½
Registered..... 2397	Q-J	......	......	104	Feb.'98	....	......	......
De Bardel C & I. *See* T C & I.								
Del & H Can. *See* RR bonds								
Det M&M ld gr 3½s S A.1911	A-O	19½	20	20	20	5	17½	23½
Erie T & T col tr g s f 5s...1926	J-J	......	109	109	109	8	108½	110
Gr Riv Coal & C 1st g 6s.1919	A-O	10	......	95½	Jan.'97	....	......	......
Hack Wat Reor 1st g 5s.1926	J-J	......	......	......	......	....	......	......
Hend B Co 1st s f g 6s...1931	M-S	113	......	111	Aug'97	....	......	......
Hoboken L & I g 5s.....1910	M-N	......	......	......	......	....	......	......
Ill Steel Co deb 5s.....1910	J-J	......	......	99	Jan.'99	....	99	99
Non-conv deben 5s...1913	A-O	......	......	70	Apr'97	....	......	......
Iron Steamboat Co 6s...1901	J-J	......	......	......	......	....	......	......
Int'l Paper Co 1st con g 6s.'18	F-A	......	109	109	109	2	108¾	113¼
Jeff & Clear C & I 1st g 5s 1926	J-D	......	......	107	May'97	....	......	......
2d g 5s..................1926	J-D	......	......	80	May'97	....	......	......
Knick Ice (Chic) 1st g 5s.1928	A-O	96	Sale	95½	96	2	95½	101
Mad Sq Gard 1st g 5s...1919	M-N	......	......	......	......	....	......	......
Man Bch H & L gen g 4s.1940	M-N	......	......	......	......	....	......	......
Met T & T 1st s f g 5s.1918	M-N	......	......	......	......	....	......	......
Registered 1918	M-N	......	......	......	......	....	......	......
Mut Un Tel Co. *See* Wn Un.								
Nat Starch Mfg Co 1st g 6s'20	M-N	101¼	104	102	Oct.'99	....	100	104
Nwpt News S&D D 5s.1990	J-J§	......	......	......	......	...	......	......
N Y & N J Tel gen g 5s cy.'20	M-N	......	......	......	......	...	......	......
N Y & Ont Land 1st g 6s.1910	F-A	......	......	90	Oct.'99	....	90	90

BONDS. N. Y. STOCK EXCHANGE WEEK ENDING OCT. 13.	Interest Period.	Price Friday, Oct. 13. Bid.	Ask.	Week's Range or Last Sale. Low.	High.	Bonds Sold. No.	Range since Jan. 1. Low	High
No Westn Teleg. *See* West. Un.								
Peoria Wat Co g 6s..1889-19	M-N	......	......	......	......	...	...	......
Procter & Gamb 1st g 6s..'40	J-J	......	115	113½	J'ly'99	....	113½	120
Roch & Pit C & I pur m 5s 1946	M-N	......	......	......	......	....	......	......
St L Ter Cupples Station &								
Prop Co 1st g 4½s 5-20 yr'17	J-D	......	......	......	......	....	......	......
S Yuba Wat Co con g 6s..'23	J-J	......	......	101	Feb'97	....	......	......
Sp Val Wat Works 1st 6s.'06	M-S	......	......	......	......	....	......	......
Stan Rope & T 1st g 6s..1946	F-A	80	Sale	79¾	81	91	79¾	90½
Income g 5s............1946	.....	21	Sale	21	21	6	20	35
Sun Ck Coal 1st g s f 6s..1912	J-D	......	......	......	......	....	......	......
Tenn Coal T Div 1st g 6s.1917	A-O§	*	119	121	Sep.'99	....	101½	121
Birm Div 1st con 6s...1917	J-J	*113	115	119	Sep.'99	....	101	121
Cah C M Co 1st gu g 6s..'22	J-D	108	......	108	Aug'99	....	103	108
De Bar C & I Co gu g 6s.'10	F-A	107½	......	107	107¾	14	96	109¾
U S Envel Co 1st s f g 6s 1918	J-J¶	......	......	......	......	....	......	......
U S Leath Co s f deb g 6s.'13	M-N	......	119	119	Aug'99	....	116	119½
West Union deb 7s..1875-00	M-N	......	......	103¼	J'ne'99	...	103¼	107½
Registered.......1875-1900	M-N	......	......	103¼	Sep.'99	...	103¼	103¾
Debenture 7s...1884-1900	M-N	......	......	102½	May'99	....	102½	102½
Registered.....1884-1900	M-N	......	......	......	......	....	......	......
Col trust cur 5s.......1938	J-J	......	......	114	Oct.'99	....	112¼	119
Mut Un Tel s f'd 6s...1911	M-N	......	......	110	J'ne'99	....	110	112
Northwestern Tel 7s....'04	J-J	......	......	......	......	....	......	......
Wh L E & P C Co 1st g 5s.'19	J-J	......	......	......	......	....	......	......
U. S. GOV. SECURITIES.	(For	daily record		see seventh pa	ge p		receding.)	
U S 2s registered....Optional	Q-M	100½	...	101½	J'ly'99	....	99	101½
U S 3s registered.........1918	.....	107¾	107¾	107¾	107¾	8	106½	109¾
U S 3s coupon 1918	.....	108½	108½	108½	108¾	59	106¾	109¾
U S 4s registered.........1907	Q-J†	111	111½	111¼	111½	18	111	114
U S 4s coupon............1907	Q-J†	112	113	112	112	7	111½	114½
U S 4s registered.........1925	Q-F	129⅝	130⅛	129¾	129¾	10	128	130¾
U S 4s coupon............1925	Q-F	129⅝	130⅛	130¼	Oct.'99	....	128	131
U S 5s registered.........1904	Q-F	111½	112	111¼	Sep.'99	....	111	113½
U S 5s coupon............1904	Q-F	111½	112	111½	111½	1	111½	113½
STATE SECURITIES.								
Alabama—Class A 4 to 5.1906	J-J	110	......	107	Oct.'99	....	107	113
Small..........................	.....	......	......	105	Aug'98	....	......	......
Class B 5s...............1906	J-J	110	......	108	Sep.'98	....	......	......
Class C 4s.......... 1906	J-J	100	......	104	Nov'98	....	......	......
Currency funding 4s...1920	J-J	100	......	......	......	....	......	......
Dist of Columbia—3·65s.1924	F-A	117	......	118	Nov'98	....	......	......
Louisiana—New con 4s..1914	J-J	106	.....	110	Apr'99	....	108¾	110
Small..........................		......	......	109½	Feb.'99	....	109½	109½
Missouri—Funding...1894-95	J-J	......	......	......	......	....	......	......
North Car—Consol 4s...1910	J-J	104	......	108	Apr'99	...	108	108
Small..........................	J-J	100	......	......	......	....	......	......
6s.........................1919	A-O	127	......	128	Feb.'98	....	......	......
So Carolina—4½s 20-40.1933	J-J	112	......	......	......	....	......	......
Tenn—New settlem't 3s.1913	J-J	94	96	97	J'ly'99	....	96½	99
Small..........................	J-J	90	......	95	Aug'99	....	95	95
Virginia fund debt 2-3s.1991	J-J	85	87½	86	86⅝	2	82¼	87¼
Registered..................	J-J	......	......	......	......	....	......	......
6s deferred certfs..........	.....	5	......	6	J'ly'99	....	6	9
UNLISTED BONDS.								
Atch Col & Pac 6s tr ctfs....	.....	......	......	62	62	3	60	71
Atch J Co & West 6s tr ctfs.	.....	......	......	63	Apr'99	....	63	64
B & O So W div 3½s (w. i.)..	.....	91	Sale	90	91	7	90	96¾
Cen.Pac.M.3½s..........1929	.....	83½	Sale	82	83¾	311	82	89¼
1st, ref. 4s. 1949	.....	98½	Sale	97½	99	330	97½	[illegible]
Metr W S El(Chic) 1st 4s 1938	.....	94½	Sale	94½	95	112	92	98¾
St L I M & So new 30 y 4s (wi)	.....	81½	Sale	81¼	82½	48	81¼	88
Sou. Pac. col. tr. 4s 1949	.....	82¾	Sale	82¾	83⅞	102	82¾	87¼
Wisc Cen 1st 4s (wi)	.....	91½	Sale	91⅛	92¾	206	90	95¼

*No price Friday; these are latest bid and asked this week. † Due July ‡ Due May. § Due April. ‖ Bonds due January. ¶ Due August. *a* These are option sales.

OUTSIDE SECURITIES (GIVEN AT FOOT OF 7 CONSECUTIVE PAGES).—*BANKS & MISCELL'S.*

Miscellaneous. Par.	Bid.	Ask
Bond & Mort Guar...100	295	315
Carter-Crume—Pref. .100	67½	80
Celluloid Co..............100	88	91
Cent America Tr'nsit.100	¼	1
Cent Firew'rks—Com.100	13½	15
Preferred 100	55	60
Chateaugay Ore& Ir 6s '15	38½	......
Ches & O Grain El—Inc..	10	14
4s............................	72	76
Cheesebrough Mfg Co.100	340	345
Claflin (H B)-1st pref.100	101	......
2d preferred.........100	101	......
Common—*See* St.Ex. list	......	......
Clark Mile End Thr'd.100	75	76½
Consolid Car Heating.100	48	52½
Consol Firew'ks-Com.100	10	......
Preferred 100	65	......
Con Kan C Smelt & Ref.25	† 27½	......
Consol Rolling Stock.100	22	......
Cont. Tobac. Co—*See* Stock Ex.		list.
Cramps' Sh & En Bldg.100	65	75
Diamond Match Co...100	129	129½
Distill. Co. of America...	13	13¾
Pref........................	41	44
Electric Boat............	17	20
Preferred	80	86
Electric Vehicle	80	85
Preferred................	......	100
Eppens Sm & Wiem..100	......	75
Eastman Kodak Co...100	105	109
Erie & Western Trans.50	† 87½	88½
Fidelity & Casualty...100	250	......
Fidelity & Dep (Balt)..50	†207	210
German Am Real Est.100	32	......
Goodyear Shoe Machine..	x 49½	50
Gorham Mfg Co-Com.100	95	110
Preferred 100	119	......
Great Falls Ice.........100	170	180
Havana Commercial.....	22	24
Preferred................	63½	64
Heck-Jones-J Mill-Pf.100	......	50
1st 6s 1922........M&S	90	92½
Her'g-Hall-Mar(asst p'd).	6	10
Preferred (asst p'd) 100	18	24
Hoboken Land & Imp't	110	.....
5s	105	......
Illinois Tram............	4	4½
International Elevat.100	90	95
International Navig..100	102	105
Internat. Paper—*See* St'k	Exch	list.
Bonds—*See* Stock Exch.	list.	
Internat'l Pump—Com ..	22	23
Preferred................	72½	73
Internat Silver—*See* Stk.	Exch.	list.
Do do pref.	......	62
Do do bonds.	§102½	103½
Iron Steamboat.......100	4	6½
6s 1901..............J&J	55	......
John B Stetson—Com.100	95	......
Preferred...........100	135	......
Journeay & Burnham.100	3	......
Preferred.......... 100	25	30
Knickerb'r Ice(Chic)—*See*	St Ex	List.
Lawyers' Surety......100	103	107
Lawyers' Title Ins....100	148	155
Liberty Silk Mills.....100	......	110
Preferred...........100	......	......
Lorillard (P)—Pref...100	.....	114

Miscellaneous. Par.	Bid	Ask
Madison Sq. Garden—100	......	5
2d 6s 1919........M&N	25	35
Maine S S..............50	† 20	......
Merch & Miners' S S....50	† 60	......
Mich-P Car 1st 5s'42M&S	105	......
Minneapolis Brew 1st 7s.	105	......
Mosler Safe Co........100	......	100
Monongahela Water...25	† 42½	43
Nat'l Gramophone.....100	69½	71
National Saw—Pref..100	......	25
National Salt..............	46	48
Preferred................	75	76
National Surety......100	145	......
National Tube............	45½	46
Preferred	98	98¾
National Wall Paper.100	......	75
N. E. Elec. Veh.Trans....	7½	8½
N Y Loan & Imp......100	50	......
N Y Biscuit 6s 1911.M&S	114	......
New Jer Zinc & Iron..100	125	......
N. Y. El. Veh. Transp.100	18	19
Nicholson File Co......50	57½	......
Nicaragua Construct.100	....	10
Niles Tool Wrks.com.100	105	......
Preferred..........100	122	126
Otis Elevator—Com......	83½	84½
Preferred................	94	98
Peck, Stow & Wilcox..25	† 22	......
Pegamoid, pref.......100	......	85
Pennsylvania Coal.....50	400	410
Penn. Water—Com....50	† 5	6
Phil & Wil Steamboat.50	† 66	68
Pittsburg Brewing....	26⅝	......
Pneumatic Gun Car'ge.10	† ·27	·30
Pratt & Whitn—Com..100	8	12
Preferred 100	50	55
Procter & Gamble....100	375	400
Preferred 100	190	198
1st 6s—*See* Stock Exch	list.	
Repub Ir&Steel—*See* Stck	Exch.	list.
R.I.Perkins Horse Sh.100	25	......
Preferred 100	45	......
Roy Bak Pow pf	98¾	99¼
Rubber Goods Mfg.......	27½	28
Preferred................	82½	83
Russell & Erwin........25	† 65	......
Safety Car Heat & Lt.100	145	155
Schwarzchild & Sulzb.100	43	45
Semet-Solvay deb 5s.....	101	103
Simmons H'rdw-Com.100	180	190
Preferred...........100	140	145
Singer Mfg Co.........100	540	600
Standard Oil of N J..100	464	467
Stand Und'rg'd Cable.100	......	170
Sloss Iron & Steel.........	79	81
General gold 4½s.	78	81
1st 6s 1917...........F&A	108	110
Sloss-Sheffield, com.(w.i.)	40¾	42
Preferred (when iss.)..	78½	79½
Subscriptions...........	137	......
Southern Cotton Oil...50	† 58	......
StandardCoupler.com....	35	40
Preferred................	113	116
Stat Isl R T 1st 6s'13A&O	107	......
2d 5s 1926..........J&J	95	......
Stillw-Bierce & Sm-V.100	85	......
Swift & Co............100	102	102½
1st 6s..........	§108	109

Miscellaneous. Par.	Bid.	Ask.
Susq Coal 6s 1911....J&J	......	122
Tennessee Copper.........	......	17½
Term Wareh—Stock..100	7	12
1st 6s.......................	......	70
Texas & Pacific Coal.100	70	......
1st 6s 1908........A&O	§107½	....
Title Guar & Trust ..100	400	410
Trenton Pott—Com..100	5	8
Preferred............100	45	55
Trow Directory-New.100	......	55
Union Steel & Chain......	30	......
Preferred................	70	......

Miscellaneous. Par.	Bid.	Ask.
Union Switch & Signal.50	† ...	89
Preferred 50	†......	61
Union Typewr—Com.100	25½	26½
1st preferred... 100	112	114½
2d preferred.........100	118	122
U S Glass—Common..100	26½	27½
Preferred...........100	......	99
U S Projectile Co.....100	90	100
U.S. Pneum.Horse Coll..1	† ¼	⅜
Wagner Pal. Car—*See* St'k	Exch.	list.
Westingh Air Brake...50	†215½	216½
WisconCentral 4s—*See* St	ockEx	list.

Banks.	Bid.	Ask.
Brokers' Qu	*otati*	*ons.*
N. Y. CITY.		
America*....	440	....
Am Exch....	185	....
Astor	450	....
Bowery*.....	280	300
Broadway....	244	....
Butch's&Dr..	85	......
Central	185	....
Chase.........	490	....
Chatham	‡310	....
Chemical.....	3800	4200
Citizens'.....	145	......
City	2025	‡
Colonial*	230	....
Columbia*...	160	....
Commerce...	254⅝	‡
Continental	128	....
Corn Exch*..	‡374	376¼
East River..	125	....
11th Ward*.	150	....
Fifth Ave*..	2700	3150
Fifth	220	....
First..........	3000	.....
14th Street*.	145	165
Fourth	175	....
Gallatin	‡410	....
Gansevoort*.	......	85
Garfield......	1500	....
German Am*	115	.....
German Ex*.	230	260
Germania*...	275	....
Greenwich*..	160	....
Hamilton*...	125	....
Hanover.....	735	....
Hide & L'ath	115	....
Home*.......	120	....
Imp & Trad	‡535	....
Irving	155	....
Leather Mfr	200	....
Liberty	240	....
Lincoln......	725	....
Manhattan*	245	....
Market & Ful	220	....
Mechanics'..	205½	‡
Mech & Tra*	‡100	....
Mercantile ..	190	....
Merch Exch.	110	....
Merchants'..	176½	‡
Metropolis*.	415	....

Banks.	Bid.	Ask.
Brokers' Qu	*otatio*	*ns.*
Mt Morris*..	250	......
Mutual*......	140	......
Nassau*......	150	......
New Amst.*..	475	......
NewYork Co.	1500	......
N Y Nat Ex..	116	......
New York....	245	......
19th Ward*..	100	......
Ninth.........	90	......
North Amer.	200	......
Oriental*	‡200	...
Pacific*.......	170	185
Park..........	480	510
Peoples'*	220	......
Phenix	100	115
Plaza*........	‡511	.....
Prod Exch*..	125	......
Republic	190	.....
Riverside*...	190	......
Seaboard	250	......
Second	550	......
Seventh......	150	......
Shoe & Le'th	100	110
State*	220	......
State of NY*	125	......
12th Ward*.	130	135
23d Ward*...	100	......
Union........	250	......
Union Sq*....	200	......
West Side*..	300	......
Western.....	‡350	.....
Yorkville*..	200	......
BR'KLYN.		
Bedford*	215	......
Broadway*..	190	200
Brooklyn* ...	100	130
8th Ward*....	......	95
5th Ave*....	104	107
First.........	330	350
Ger Amer*..	90	100
Hamilton*...	105	.....
Kings Co*....	100	......
Manufact'rs.	250	260
Mechanics*..	212	....
Mech & Tra*.	245	255
Nassau	270	......
Nat City.....	276½	......
North Side*..	.....	170
People's*	190	19[illegible]

Banks.	Bid.	Ask.
Brokers' Qu	*otati*	*ns.*
Scherm'rh'n*	......	......
17th Ward*.	105	115
Sprague	200	......
26th Ward*..	140	145
Union*.......	120	......
Wallabout*..	105	115
Trust Cos.		
N. Y. CITY.		
Am Dep & L.	......	......
Atlantic Tr .	190	210
Bankers' Tr.	222	228
Ctl Rlty B&T	300	......
Central Tr'st.	2050	......
City Trust...	350	......
Colonial......	375	425
Continental .	350	......
Farm Ln & Tr	1350	1425
Feder'l Trust	......	......
Fifth Ave Tr	425	......
Guaranty Tr	‡565	......
Int'l.Bkg&Tr	‡167	......
Knick'rb'ck'r	350	......
Manhattan ..	230	......
Mercantile ..	300	......
Metropolitan	400	......
MortonTrust	3[illegible]0	......
N Y L I & Tr	1450	......
N Y Sec & Tr	750	......
North Amer.	163½	‡
Produce Ex.	‡200	......
Real Est Tr't	300	......
StandardTr't	210	......
State Trust..	400	......
Tr.Co.of Am.	‡240	......
Union Trust.	1400	......
U S Mtg & Tr.	300	......
Unit. States..	1600	......
Washington	295	......
BR'KLYN.		
Brooklyn Tr.	410	......
Flatbush	160	......
Franklin	310	......
Hamilton....	......	......
Kings Co....	345	......
L Isl L & Tr.	252	315
Manufact'rs.	312	......
Nassau	180	......
People's.....	‡328	325
Williamsb'gh	......	

* Banks marked with an asterisk (*) are State banks. § Purchaser also pays accrued int. † Price per share. ‡ Sale at Stock Exch. or at auction this week.

Boston, Philadelphia and Baltimore Stock Exchanges—A Daily and Yearly Record.

☞ Share Prices—Not Per Centum Prices.

Saturday, Oct. 7.	Monday, Oct. 9.	Tuesday, Oct. 10.	Wednesday Oct. 11.	Thursday, Oct. 12.	Friday, Oct. 13.	ACTIVE STOCKS. ¶ Indicates unlisted.	Sales of the Week. Shares	Range of Sales in 1899. Lowest.	Highest.
						Railroad Stocks.			
250 250	250 250	249¼ 250	*249 250	249 249	248 249	Boston & Albany.....(Boston)....100	237	245 Mar. 7	280 June 27
107 107	107 107	107½ 108	107 108½	108 108½	*107 108	Boston Elevated..... " 100	296	80¾ Jan. 4	116¾ May 1
*240	*240	*240	240½ 240½	240½ 240½	*240	Boston & Lowell..... " 100	25	227 Jan. 9	245 Aug. 22
200 200	200 200	200 201	200 200	200 201	199 200	Boston & Maine..... " 100	304	170 Jan. 4	205 Aug. 26
129¾ 130¾	130¼ 130¾	130 131¼	130½ 131½	129¾ 130¾	128¾ 130	Chic. Burl. & Quincy..... " 100	5,110	124½ Jan. 4	149½ Feb. 18
142 143	142½ 142½	*141 145	*142 144	142 142	*141 143	Chic. Junc. & Un. Stock Yds. " 100	80	139½ Jan. 3	154½ May 18
133½ 133½	*..... 138	133 133	133 133	130 130	* 138	Preferred..... " 100	84	124 Jan. 12	138 Aug. 5
41 41	*41 41½	*41 41½	41 41	*41 41½	41 41	Choctaw Oklahoma & Gulf.. (Phila.).... 50	105	29⅞ Jan. 3	43½ Aug. 25
47½ 47½	47½ 47½	47½ 47½	47 47	47½ 47½	*47 48	Preferred..... " 50	380	43¾ Jan. 14	49 July 6
*119 120	120 120	119 119¾	120 120	120 120	119 119	Fitchburg, pref.....(Boston)....100	470	107 Jan. 3	123 Sept. 26
26½ 27	26½ 26¾	26¼ 26¾	26½ 26½	26 26	25¾ 25¾	Lehigh Valley..... (Phila.).... 50	2,376	23¼ June 1	30 Mar. 9
*14¼ 14¾	14¼ 14¾	14¼ 14¼	*13¾ 14¼	*13¾ 14¼	13¾ 13¾	Mexican Central.....(Boston)....100	500	5⅞ Jan. 7	17¼ Apr. 27
....	91 91	*91½	92 92	*91½	*91½ 92½	Northern Central..... (Balt.) 50	104	90 Jan. 21	95 Feb. 6
51¾ 51¾	52½ 52½	51¾ 52¾	52½ 52½	51⅞ 52¼	51½ 52	Northern Pacific..... (Phila.) 100	2,312	42¾ Jan. 7	57½ Aug. 24
....	*74½ 74½	74 74½	*74½ 74½	74½ 74½	*74 74¼	Preferred..... " 100	33	74 Oct. 10	81¼ Jan. 26
*206 207	*208 207	205 205	205 205	205 205	205 205	Old Colony.....(Boston)....100	29	198 Jan. 4	212 May 17
66 66	65¾ 66	65½ 65¾	65¾ 65¾	65¼ 65¾	65¼ 65¾	Pennsylvania..... (Phila.).... 50	3,006	61 Jan. 3	70 Jan. 23
96 96	96 96	96 96	96 96	96¼ 96¼	96 96	Philadelphia Traction..... " 50	801	94⅞ Jan. 3	100¼ June 30
10¾ 10¾	10 13-16	10¾ 10¾	10 9-16 10¾	10 3-16 10¾	10¼ 10 5-16	Reading Company..... " 50	4,039	9¾ May 13	12¾ Jan. 24
29½ 29½	29 5-16 7-16	29 3-16 29¾	29 1-16 29¾	28¾ 29 1-16	28¼ 28¾	1st preferred..... " 50	5,246	25 13-16 Jan. 7	34 Mar. 23
16½ 16½	*16 16½	16¾ 16 9-16	16¼ 16¾	16¼ 16½	15¾ 15¾	2d preferred..... " 50	3,559	13 7-16 Jan. 7	18¾ Mar. 23
42¾ 43¾	*43¼ 43¾	43¾ 43¾	43¼ 43¾	*43¼ 43¾	43¾ 43	Union Pacific.....(Boston)....100	336	33¾ June 20	50¼ Feb. 21
76¾ 76¾	76 76	76½ 76¼	76¾ 76¾	75¼ 76	75 75¼	Preferred..... " 100	2,318	73¼ June 1	84 Jan. 23
38¼ 39¼	38¾ 39½	38¾ 38¾	38¼ 38¾	37¼ 38¼	37¼ 38¼	Union Traction..... (Phila.).... 50	12,203	31¾ Jan. 7	44¾ Apr. 26
18 18	18 18	18¼ 18¼	18½ 18¼	18 18½	17¾ 18	United Ry & Elec. Co.(w. i.) (Balt.)	2,465	16¾ May 17	28¾ Feb. 21
....	37¼ 37¼	....	37¾ 37¾	....	*37¾ 38	Preferred (when issued)... "	95	36¼ May 16	45 Feb. 21
93¼ 93¼	93¼ 93¾	94 94¼	94 94¼	94 94¼	94 94¼	West End Street.....(Boston).... 50	441	90 Jan. 3	96 July 11
						Miscellaneous Stocks.			
40¾ 41¼	41 41¼	41¼ 44	44 45	42 43¼	41 41¼	Amer. Agricul. Chemical....(Boston)....100	7,190	23 July 28	45 Oct. 11
79¼ 80	79½ 80	79½ 80¾	80¾ 81	79½ 80	79 80	Preferred..... " 100	3,997	77 Sept. 26	84 Sept. 11
3¾ 3¾	3¾ 3¾	3¾ 3¾	3¾ 3¾	3¾ 3¾	*3½ 3¾	American Alkali..... (Phila.).... 50	3,000	2¼ July 28	4¾ Aug. 25
....	....	....	....	....	2 2	Preferred ..... " 10 paid	100	1¼ July 11	3½ Aug. 31
378 378	377 380	377 377¼	375 377	373 374	371 372	American Bell Telephone...(Boston)....100	436	273 Jan. 3	388 Oct. 5
5⅞ 6	6 6¼	6¼ 6⅜	6 6½	5¾ 6½	x5¾ 5¾	American Railways..... (Phila.) 5 paid	8,467	5¾ Oct. 13	14¾ Apr. 21
141¼ 142	141 142¾	140¾ 143½	142¾ 144½	141¾ 143¼	140¾ 141¾	American Sugar Refining ¶.(Boston)....100	26,468	133¾ Jan. 4	186 Mar. 20
117¼ 117¼	117 118	117 117¾	117 118	117 117	117 117	Preferred ¶..... " 100	157	110¼ Jan. 16	122 Mar. 20
17¼ 17¼	17¼ 17½	17⅜ 17⅜	17¼ 17¾	16⅝ 17	17 17¼	Asphalt Co of America..... (Phila.) 5 paid	77,450	13¾ Aug. 4	19⅜ Sept. 5
352 356	355 365	360 360	360 360	354 360	350 350	Boston & Montana.....(Boston).... 25	718	262 Jan. 7	398 Apr. 25
77 77	78 80	79 80¼	80 80	77 78	75 75	Butte & Boston ..... " 25	888	60 Sept. 15	108 Apr. 28
780 790	790 790	790 790	770 784	770 775	760 765	Calumet & Hecla ..... " 25	194	635 Jan. 6	895 Feb. 21
23½ 24	24 24¾	23¾ 24¼	23¾ 24½	23½ 23¾	23½ 23¼	Cambria Steel. ($1·50 paid) (Phila.).....	7,835	11¾ Jan. 7	25¾ Sept. 25
....	*61¼ 62	61¼ 61¼	62 62½	62¼ 62¾	*62½ 62¾	Consolidated Gas..... (Balt.) 100	462	60 May 17	71½ Mar. 18
47 47	46 47	46¾ 47	45¼ 47	44 45¼	41¼ 44¼	Dominion Coal .....(Boston)....100	9,150	33 Jan. 3	63 Apr. 8
117 117	*116 117	115 115	115 117	....	115 115	Erie Telephone..... " 100	27	78¾ Jan. 3	117¼ Oct. 6
54¾ 54¾	54 55¼	55 55¾	54¾ 55½	54 54¾	53½ 54	Federal Steel..... " 100	7,585	46½ Feb. 8	74¼ Apr. 4
....	....	36 36	....	....	*36 37	Lamson Store Service..... " 25	50	23¼ Jan. 3	45 May 23
44½ 44½	45 45	44½ 44½	45 45	44½ 44½	*..... 44¾	Lehigh Coal & Navigation... (Phila.) 50	399	39¾ Jan. 3	45¼ Mar. 29
*..... 23½	*22 23	22 22	*..... 23	22 22	*21 23	Massachusetts Electric Cos (Boston)....100	135	22 Oct. 10	28½ July 25
80¼ 81	*80 81	81 81	80 81	80 80¼	80 80	Preferred ..... " 100	330	75 Aug. 8	83¼ Aug. 30
10¼ 10¼	10¼ 10¾	10¾ 10¼	10¼ 10¼	10 10	10 10	National Electric..... (Phila.) 10 paid	2,160	9¾ Oct. 7	15¼ May 24
*103¼ 103¼	102 102	103¼ 104	104 104	*103 104	....	New Eng. Cotton Yarn, pref.(Boston)....100	309	101¾ July 11	107 July 14
151 151	....	151 151	151¼ 151¼	*151	*151	New England Telephone..... " 100	14	133 Jan. 4	156 Sept. 5
*32¼ 33	33 33	33 33¼	33 33	31¼ 32	30¼ 31¼	Old Dominion Copper ¶..... " 25	1,700	30 Sept. 11	53½ Apr. 25
28 28¼	28¼ 28¼	28 28¼	28¼ 28¾	28¼ 28¼	27 27¾	Pa. Mfg. Light & Power¶ ... (Phila.).... 50	6,773	21¾ May 24	33¾ Apr. 6
162¼ 162¼	163¾ 165¾	165 165	163 163¾	162 162¼	*161 163	United Gas Improvement ¶... " 50	1,922	127¼ Jan. 5	175 Apr. 6
45¾ 45¾	46 46	46½ 46½	45½ 45½	45 45	43¾ 45	United States Oil.....(Boston).... 25	3,445	36 Jan. 3	55 Mar. 30
50 50	....	....	....	49¼ 49¼	49¼ 49¼	Welsbach Light ¶..... (Phila.) 5	85	36½ Feb. 16	60¼ Apr. 8
*47	*..... 48	46½ 46½	*46 48	*..... 48	*..... 47¾	Westingh. Electric & Mfg...(Boston).... 50	100	39 Jan. 4	54¾ June 12
*67½ 68	*..... 67½	....	....	67½ 67½	*66 68	Preferred..... " 50	10	55 May 31	70 Aug. 26

* Bid and asked prices no sale was made.

INACTIVE STOCKS	Bid.	Ask.
RAILROADS.—*Prices*	*Oct.*	13.
Atl & Charlotte(Balt) 100	125	.....
Bos & Maine pf.(Boston) 100	175	.....
Boston & Prov. " 100	.....	303
Central Mass... " 100	14	16
Pref..... " 100	60	65
Chic & W Mich. " 100	.....	.....
Conn & Passum " 100	160	165
Conn River..... " 100	271	.....
Consol Tr Pitts¶(Phil) 50	30¼	.....
Pref¶..... " 50	62½	.....
Flint & Pere M.(Bost) 100	27	.....
Pref. ..... " 100	58	.....
Ga South & Fla.(Balt) 100	.....	.....
1st pref..... " 100	90	.....
2d pref..... " 100	55	60
G'mant'n Pass(Phil) 50	145	150
Hestonv M & T " 50	45	50
Pref..... " 50	75	.....
Hunt & Broad T " 50	.....	.....
Pref..... " 50	.....	52½
Inds Street..... " 100	.....	.....
K C Ft S & M..(Bost) 100	12	16
Pref..... " 100	35	50
Little Schuylk.(Phil) 50	58	.....
Maine Central.(Bost) 100	170	.....
Minehill & S H.(Phil) 50	60	.....
Nesquehon'g V. " 50	.....	54½
North Penn.... " 50	103	105
Phil & Erie.... " 50	.....	20
Phil Germ & N. " 50	150	.....
United N J..... " 100	275	.....
United Tr of P. " 50	15¼	.....
Pref..... " 50	.....	47
West End pref.(Bost) 100	115	115¼
West Jer & S S.(Phil) 50	60	.....
West N Y & Pa. " 50	6	6¼
Wis Cent, new.(Bost) 100	.....	.....
Pref..... " 100	.....	.....
Wor Nash & R. " 100	150	.....
MISCELLANEOUS.		
Allouez Mining(Bost) 25	5	5½
Am Ir & Steel¶.(Phil)	.....	.....
Arcadian.....(Bost) 25	47	47½
Arnold Mining. " 25	10	10½
Atlantic Min'g. " 25	27½	28½
Baltic Mining.. " 25	23½	24½
Beth Steel ¶....(Phil) 50	21	.....
Boston Elec Lt.(Bost) 100	.....	178
Cambria Iron..(Phil) 50	.....	45
Canton Co.....(Balt) 100	85	86
Centen Mining.(Bost) 25	30	31
Central Oil..... " 25	23½	23¾
Con. Lake Sup. (Phil) 50	20	.....
Pref..... " 50	6	.....
Daylight Prism. " 50	36	.....
Diam State St ¶ " 10	7¼	.....
Domin Coal pf.(Bost) 100	116	117
Edison El Ill... " 100	208	.....
Elec Co of Am¶.(Phil) 50	16¼	.....
Franklin Min'g.(Bost) 25	17	17½
General Elect.. " 100	118	119
Pref..... " 100	139	140
Gen El Auto-M¶(Phil) 50	.....	.....
Greger M'g.... " 10	4¾	.....
Ind-Egyp Com¶(Bost) 100	19	20
Int But H & S M " 10	.....	.....
Isle Royale ¶.... " 25	42	43
Manufac Rub¶.(Phil) 50	6	.....
Pref¶..... " 50	.....	.....
Marsden Co¶.. " 100	18¾	.....
Mergenthaler..(Bost) 100	205	215
Mex Telephone " 10	5¼	5¾

STOCKS BONDS	Bid.	Ask.
MISCELL.—Concluded.		
Nat Typewriter(Phil) 25	.....	.....
New Hav I & S¶ " 5	6¾	.....
No Am G Dredg(Bost) 10	24	25
Old Col Mining. " 25	8¼	9
Osceola Mining. " 25	83	84
Palmetto Co....(Phil) 25	2	2½
Parrott Silk&Cop(Bost) 10	44	45
Penn Elec Veh¶(Phil) 50	.....	.....
Pref¶..... " 50	.....	.....
Pennsyl Salt... " 50	114	.....
Pennsyl Steel¶. "	.....	.....
Pref¶..... " 100	85	.....
Quincy Mining (Bost) 25	155	157
Rys Co General¶(Phil)	4	.....
Rhode Isl Min..(Bost) 25	6	6½
Santa Ysabel G " 5	12	12½
Susque I & S¶..(Phil) 5	6¾	7
Tamarack Min.(Bost) 25	220	223
Tidewater St...(Phil) 10	.....	.....
Torrington "A"(Bost) 25	30	30¼
Pref..... " 25	.....	80
Un Cop L & M'g " 25	5	5½
Un Shoe Mach.. " 25	36	37
Pref..... " 25	25½	26
U S P Horse Coll(Phil) 1	¾	.....
Utah Mining (Bost) 4·85	35	35½
Warwick I & S.(Phil) 10	11¾	.....
Welsbach Com¶ " 100	.....	.....
Pref¶..... " 100	.....	.....
Westm rel Coal " 50	51	.....
Winona Mining(Bost) 25	9	9¼
Wolverine Min. " 25	40	41
Bonds—Boston.		
Am Bell Tel 4s..1908 J&J	102¼	102¾
A T&S F gen g 4s.'95 A&O	98	98¼
Adjustment g 4s..1995	86	86¼
Boston Term'l 3½s..1947	.....	.....
Bos Un Gas 1st 5s.'39 J&J	85	87
2d M 5s.....1939 J&J	60	62
Bur & Mo Riv ex'pt 6s.J&J	125	.....
Non-exempt 6s.'18 J&J	107	.....
Plain 4s.....1910 J&J	100	.....
Ch Bur & N 1st 5s.'26 A&O	104½	.....
2d M 6s.....1918 J&D	.....	.....
Ch Bur & Q 4s.1922 F&A	100	.....
Iowa Div 4s.1919 A&O	106	.....
Chicago Junc 6s.1915 J&J	114½	115¾
Ch & No M gu 5s.'31 M&N	92	.....
Chi & W M gen 5s.'21 J&D	98	99
Con. of Verm't 5s.'13 J&J	94	.....
Curr't Riv 1st 5s.'27 A&O	75	80
D G R & W 1st 4s.'46 A&O	94	.....
Domin Coal 1st 6s.'13 M&S	.....	.....
East'n 1st M 6s g.'06 M&S	117	119
Fr Elk & M V 1st 6s '33 end	140	.....
Unst'p'd 1st 6s.'33 A&O	138	.....
Illin Steel conv 5s.'10 J&J	.....	.....
Debenture 5s.1913 A&O	.....	102½
K C C & S 1st 5s g.'25 A&O	70	.....
K C Ft S & G 1st 6s.'08 J&D	114	.....
K C F S & Moon 6s.'28 M&N	103	104
K C M & B 1st 4s..'34 M&S	94	.....
Income 5s.....	44	.....
K C & M Ry & B 5s.'29 A&O	100	.....
K C St Jo & C B 7s.'07 J&J	119	.....
L Rock & F S 1st 7s.'05 J&.	106	.....
L E & St L 1st 6s g.'26 A&O	*110	.....
2d M 5-6 g....1936 A&O	*	.....
Mar H & Ont 6s..'25 A&O	114	.....
Mex Cent 4s g..1911 J&J	76	76¼
1st con inc 3s g non-cum..	26	26¼
2d con inc 3s non-cum..	13¼	13½

BONDS	Bid.	Ask.
Boston—Concluded.		
New Eng Tele 6s.'99 A&O	.....	.....
6s.....1907 A&O	.....	.....
N Y&N Eng 1st 7s.'05 J&J	.....	.....
1st mort 6s....1905 J&J	.....	.....
Ogd & L C con 6s.'20 A&O	.....	.....
Income 6s.....1920	.....	.....
Rutland 1st 6s..'02 M&N	106	107
Torrington 1st 5s 1918...	.....	.....
West End St 5s..'02 M&N	104	.....
4½s.....1914 M&S	111	.....
Gold 4s.....1917 F&A	106	.....
Bonds—Baltimore.		
Anacostia & Pot 5s	103	.....
Atl & Ch 1st 7s.1907 J&J	118	.....
Atl G-Light 1st 5s 1917 J&D	.....	.....
Atl Coast L ctfs 5s..J&D	112½	.....
Balt Belt 1st 5s.1990 M&N	.....	.....
Balt C Pas 1st 5s.1911 M&N	113	.....
Balt Fundg 5s.1916 M&N	.....	.....
Exchange 3½s.1930 J&J	114	.....
Balt & Ohio 4s g.1935 A&O	.....	.....
Stat Isl 2d 5 g.1926 J&J	.....	.....
Balt & P 1st 6s m 1911 A&O	.....	.....
1st 6s tunnel 1911..J&J	.....	.....
Bal Trac 1st 5s.1929 M&N	118	120
Ext & Imp 6s.1901 M&S	103	104
No Balt Div 5s.1942 J&D	120	121
Conv'rtible 5s 1906 M&N	101¼	.....
Cent Ohio 4½s g.'30 M&S	.....	.....
Central Ry 6s...1912 J&J	.....	.....
Consol 5s....1939 M&N	.....	.....
Ext & Imp 5s.1932 M&S	.....	.....
Chas City Ry 1st 5s '23 J&J	107	107½
Chas Ry G & El 5s '99 M&S	99	99½
Charl C&A ext 5s.1910 J&J	107	.....
Chesap Gas 6s..1900 J&D	102¼	103
City & Sub 1st 5s.1922 J&D	115½	116¼
Col & Grnv 1st 5-6.1917 J&J	115	.....
Consol Gas 6s..1910 J&D	117	.....
5s.....1930 J&D	111½	.....
Ga & Ala 1st pf 5s 1945 A&O	104½	.....
Ga Car & N 1st 5s g.1929 J&J	102	102½
Georgia P 1st 5-6s 1922 J&J	121	.....
Ga So & Fla 1st 5s.1945 J&J	108	108½
Knoxv Trac 1st 5s '28 A&O	104	106
Lake R El 1st gu 5s '43 M&S	117¼	.....
Maryland Brewing 6s ...	88½	89
Met St (Wash) 1st 5s '25 F A	.....	.....
New Orl Gas 1st 5s...Var	.....	.....
Norfolk St 1st 5s '44. J&J	.....	109
North Cent 4½s.1925 A&O	112	.....
6s 1900.....A&O	100	.....
6s gold 1900.....J&J	102	.....
6s 1904.....J&J	110	.....
Series A 5s 1926....J&J	120	.....
Series B 5s 1926....J&J	120	.....
Pitt Un Trac 5s.1997 J&J	111	.....
Potom Val 1st 5s.1941 J&J	105	107½
Sec A v Tn (Pitts) 5s '34 J&D	.....	.....
Sav Fla & West 5s '34 A&O	112	114
Seab & Roan 5s.1926 J&J	108½	.....
United Ry & Elec income.	75	75¼
4s	98¾	99
Virg Mid 1st 6s.1906 M&S	110	.....
2d series 6s..1911 M&S	118	120
3d series 6s..1916 M&S	117	.....
4th ser 3-4-5s.1921 M&S	103	.....
5th series 5s.1926 M&S	109¼	.....
Va (State) 3s new.'32 J&J	89	91
Fund debt 2-3s.1991 J&J	86	88
Va & Tenn 2d 5s.1900 J&J	.....	.....
8s.....1900 J&J	102¼	.....

BONDS	Bid.	Ask.
Baltimore—Concluded.		
West N C con 6s.1914 J&J	115	.....
West Va C & P 1st 6g.'11 J&J	115	116¼
Wil & Weld 5s..1935 J&J	116	.....
Bonds—Philadelphia		
Alle Vy Extr 7s 1910 A&O	.....	130
Asphalt Co 5s tr ctfs....	91¾	.....
Atl City 1st 5s g..'19 M&N	113½	114
Balls Ter 1st 5s.1926 J&D	100	100¾
B Boro Gas 1st 5s.'38 M&S	.....	.....
Cambria Iron 6s.1917 J&J	106	.....
Ches & D Can 1st 5s.'16 J&J	.....	57½
Choc Okla & G prior lien 6s	.....	.....
General 5s....1919 J&J	105¼	106¼
Cit's'St Ry (Ind) con 5s.'33	108¼	.....
Colum St Ry 1st con 5s.'33	109	.....
Con Trac of N J 1st 5s..'33	111¾	.....
Del & B Bk 1st 7s.'05 F&A	.....	.....
East & A 1st M 5s.'20 M&N	114	.....
Edison Elec 5s stk tr ctfs.	112¼	.....
Elec & Peop's Tr stk tr ctfs	98¾	99
Elm & Wilm 1st 6s.'10 J&J	.....	.....
Income 5s....2862 A&O	105	.....
Eq Ill Gas-L 1st g 5s.1928	108	.....
Hestonv M & F con 5s.'24	.....	.....
H & B Top con 5s.'25 A&O	.....	107¾
Indianapolis Ry 4s..1933	80	81
K C Sub B 1st 6s..'20 J&D	.....	.....
K C P & G 1st 5s..'23 A&O	.....	.....
Lehigh Nav 4½s..'14 Q-J	113¼	.....
RR 4s g.....1914 Q-F	106¼	.....
Gen M 4½s g..1924 Q-F	104	.....
Leh V C'l 1st 5s g.'33 J&J	.....	100¼
Leh Val ext 4s..1948 J&D	115	.....
2d 7s.....1910 M&S	82	.....
Consol 6s.....1923 J&D	118	.....
Annuity 6s.....J&D	.....	127½
New'k Con Gas 5s '48 J&D	106	.....
Newark Pass con 5s.1930	118	.....
N Y Phil & Nor 1st 4s '39 J&J	.....	105
Income 4s...1939 M&N	82	.....
No Penn 1st 4s..'36 M&N	116	.....
Gen M 7s.....1903 J&J	114	.....
Penn gen 6s r...1910 Var	.....	132
Consol 6s c.....1905 Var	115	.....
Consol 5s r.....1919 Var	.....	127
Pa & N Y Can 7s..'06 J&D	.....	.....
Cons 5s.....1939 A&O	.....	106
Cons 4s.....1939 A&O	90	94
Penn Steel 1st 5s.'17 M&N	.....	.....
People's Tr tr certs 4s.'48	108	109
Phila Elec gold trust ctfs	98¾	.....
Ph & Er gen M 5g.'20 A&O	119	.....
Gen M 4s g..1920 A&O	107	.....
Ph & Read 2d 5s.'33 A&J	.....	.....
Consol M 7s..1911 J&D	.....	.....
Con M 6s g...1911 J&D	122	123
Ext Imp M 4s g.'47 A&O	104¼	104¾
Con M of '83 4s.'37 J&J	105	105½
Terminal 5s g.1941 Q-F	122¾	.....
P Wil & Balt 4s.1917 A&O	.....	.....
Collat trust 4s.1921 J&J	110¼	.....
Pitts C&St L 7s.1900 F&A	103	.....
Read Co gen 4s, 1997 J&J	86¼	.....
Rochester Ry con 5s.1930	108	.....
Sch R E Side 1st 5s g'35 J&D	.....	111¼
Scran Trac 1st 6s '32 M&N	.....	.....
Union Term'l 1st 5s.F&A	.....	.....
United N J 4s..1944 M&S	.....	.....
Un Trac Pitts gen 5s '97 J&J	113	114
‡And interest.	‡91·50	paid.
*Price includes overdue	coupo	ns.

Investment AND Railroad Intelligence.

RAILROAD EARNINGS.

The following table shows the gross earnings of every STEAM railroad from which regular weekly or monthly returns can be obtained. The first two columns of figures give the gross earnings for the latest week or month, and the last two columns the earnings for the period from January 1 to and including such latest week or month.

The returns of the street railways are brought together separately on a subsequent page.

ROADS.	Latest Gross Earnings.			Jan. 1 to Latest Date.	
	Week or Mo	1899.	1898.	1899.	1898.
		$	$	$	$
Adirondack	July	15,897	15,064	107,093	124,125
Ala. Gt. South	1st wk Oct	41,375	32,916	1,445,096	1,304,934
Ala. Midland	July	72,670	67,976	473,177	474,765
Ala. N. O. & Tex.	Pac. Junc.				
N Orl. & N. E	September	150,229	120,476	1,215,676	1,041,098
Ala. & Vicksb.	September	72,789	52,986	525 899	481,819
Vicks. Sh. & P.	September	62,849	59,830	476,363	483,543
Allegheny Val.	August	300,176	244,200	2,051,071	1,732,378
Ann Arbor	1st wk Oct	30,063	27,656	1,210,958	1,105,627
Ark. Midland	July	8,757	6,977	69,695	62,045
Atch. T. & S. Fe	August	3,589,846	3,004,108	26,218,883	24 559,444
Atlanta & Char.	July	170,799	173,948	1,224,244	970,739
Atl. Knox. & No.	September	35,639	27,120	288,019	231,094
Atl. C'stLine S. C	June	158,791	135,912	1,027,520	1,001,334
Atlanta & W. P.	July	45,696	44,792	343,362	317,919
At. Vald'sta & W.	September	15,019	5,667	.....	.....
Austin & N'west	July	10,174	9,165	73,263	70,038
Balt. & Ohio	September	2,804,293	2,587,606	21,846,514	21,024,741
Bal. & O. Sou'w.	1st wk Oct	149,962	149,413	5,177,543	5,382,761
Bath & Ham'nds	August	3,397	2,717	16,505	14,487
Bir. & Atlantic.	June	1,315	1,585	10,136	12,880
Brunsw'k & West	July	62,647	55,216	373,194	353,457
Buff. Roch. & Pitt	1st wk Oct	94,657	78,958	2,964,435	2,911,451
Buffalo & Susq.	August	75,283	66,939	483,065	385,399
Bur. C. Rap. & N.	4thwkSept	178,435	182,378	3,543,052	3,216,766
Canadian Pacific	1st wk Oct	695,000	634,000	20,843,025	18,888,632
Cent. of Georgia.	4thwkSept	174,561	165,958	4,029,350	3,788,915
Central N. E.	August	63,160	56,273	461,437	409,938
Central of N. J.	August	1,449,555	1,146,069	9,533,353	7,928,529
Central Pacific.	July	1,580,443	1,300,119	9,448,878	8,708,335
Charlest'n & Sav	July	44,678	49,296	439,899	435,848
Chattan'ga So.	4thwkSept	2,473	1,489	57,333	50,932
Ches. & Ohio	1st wk Oct	232,422	249,883	9,245,359	9,012,768
Chic. Bur. & Q.	August	4,353,664	4,054,596	28,281,172	26,992,544
Chic. & East. Ill.	1st wk Oct	116,280	108,517	3,602,499	3,204,276
Chic. Gt. West'n	1st wk Oct	143,582	120,721	4,764,266	4,184,498
Chic. Ind. & L.	1st wk Oct	85,486	69,342	2,879,356	2,533,899
Chic. Mil. & St. P.	1st wk Oct	991,805	922,103	29,612,656	25,928,647
Chic. & N'thw'n.	August	3,801,414	3,414,353	25,993,062	23,228,293
Chic. Peo. & St. L.	September	89,823	76,766	673,239	621,974
Chic. R'k I. & P.	August	2,353,439	2,123,731	13,956,193	13,537,381
Chic. St. P. M. & O.	August	979,753	881,725	6,450,812	5,318,471
Chic. Ter. Tr. RR.	1st wk Oct	26,266	23,676	952,693	893,657
Chic. & W. Mich.	4thwkSept	68,786	59,662	1,653,228	1,423,940
Choc. Ok. & Gulf.	September	*119,000	*85,000	*1,259,126	*1,084,996
Cin. G. & Ports'th	August	7,473	5,912	44,757	38,975
Cin. N. O. & T. P.	September	443,812	449,019	3,490,166	3,455,146
Cin. Ports. & Vir.	September	36,010	31,806	235,384	207,815
Cl. Cin. Ch. & St. L	4thwkSept	466,960	430,808	11,013,367	10,755,083
Peo. & East'n.	September	195,158	170,786	1,463,399	1,386,481
Cl. Lor. & Wheel.	1st wk Oct	34,951	29,266	.....	.....
Col. Midland	September	166,074	141,628	1,253,182	1,174,105
Colorado & So.	2d wk Sept	79,595	.....	2,614,916	.....
Col. Sand'y & H.	1st wk Oct	18,223	15,252	638,278	637,639
Crystal	August	480	1,165	7,395	9,653
Cumb'l'd Valley	August	97,051	89,803	580,801	557,952
Denv. & Rio Gr	1st wk Oct	207,100	199,100	7,119,553	6,360,620
Det. G. Rap. & W.	4thwkSept	42,520	42,470	1,185,761	1,112,874
Det. & Mackinac	August	75,099	45,157	497,303	372,536
Duluth S. S. & Atl	4thwkSept	71,078	42,450	1,741,507	1,375,010
Elgin Jol. & East.	September	148,439	131,480	1,316,839	1,115,507
Erie	August	3,579,087	2,978,007	23,328,213	21,048,002
Eureka Springs.	August	6,426	5,416	39,675	35,866
Evans. & Ind'pls	1st wk Oct	6,740	6,121	258,659	241,003
Evansv. & T. H.	1st wk Oct	25,124	23,850	1,029,722	957,293
Find. Ft. W. & W.	June	10,519	7,336	49,063	39,384
Flint & P. Marq	1st wk Oct	63,303	68,580	2,505,723	2 285,167
Fla. Cent. & Pen.	4thwkSept	58,160	52,312	1,969,455	2,292,708
Ft. W'th & Den. C.	2d wk Sept	27,688	28,006	1,033,434	911,934
Ft. W. & Rio Gr.	1st wk Oct	10,335	17,204	343,588	349,824
Gads. & Att. U.	September	1,532	544	8,227	5,351
Georgia RR.	1st wk Oct	33,596	41,308	1,187,736	1,140,013
Georgia & Ala.	September	124,739	94,605	900,208	884,516
Geo. So. & Fla.	September	92,655	76,340	741,125	720,290
Gila Val. G. & N.	July	32,528	.....	248,657	.....
Gr. Rap. & Ind.	June	206,192	162,581	1,134,075	973,566
Gin. S. & Ft. W.	June	41,799	36,985	232,756	214,327
Traverse City.	June	3,805	3,322	22,939	19,628
Mus. G. R. & I.	June	10,699	10,481	56,787	58,088
Tot alllines.	July	279,683	247,858	1,726,240	1,513,467
Gr. Tr'nk Syst'm	4thwkSept	773,935	716,208	18,986,786	17,494,448
Chic. & Gr. Tr.	3d wk Sept	70,629	72,172	2,753,986	2,607,267
Det. Gr. H. & M.	3d wk Sept	22,916	19,977	704,386	665,118
Great North'n—					
St. P. M. & M.	September	2,532,774	2,365,780	14,702,087	13,269,707
East of Minn.	September	409,203	345,880	2,052,602	1,563,704
Montana Cent	September	171,295	153,625	1,434,248	1,462,749
Tot. system	September	3,113,272	2,865,286	18,188,937	16,296,161
G'lf F'mnt & K. C	September	24,048	18,260	212,368	132,877
Gulf & Chicago.	July	3,008	3,788	.....	.....
Hocking Valley.	1st wk Oct	95,970	65,950	2,514,121	1,993,570
Hoos. Tun. & Wil.	August	5,944	5,875	37,313	34,949
Hous. & Tex. Cen	July	212,529	213,485	1,884,805	.....
Illinois Central.	September	2,692,492	2,384,614	21,406,492	20,039,203
Ind. Dec. & West.	May	46,835	46,298	210,664	202,601
Ind. Ill. & Iowa.	July	76,791	59,594	577,822	504,076
In. & Gt. North'n.	1st wk Oct	106,971	118,622	2,777,441	2,652,286
Interoc. (Mex.)	Wk Sept 23	72,300	51,150	2,821,200	2,324,800
Iowa Central	1st wk Oct	56,062	48,459	1,720,883	1,487,126
Iron Railway	September	5,810	3,842	44,542	36,804
Kanaw'a & Mich	4thwkSept	19,452	13,291	488,787	415,157
K. C. F. Scott & M.	4thwkSept	151,470	109,122	3,682,010	3,483,404
K. C. Mem. & Bir.	4thwkSept	43,114	28,143	1,067,747	1,033,561
Kan. C. N. W.	September	32,446	27,133	245,292	249,591
Kan. City & Om.	4thwkSept	6,154	5,118	178,015	178,057
K. C. Pitts. & G.	4thwkMay	96,335	81,636	1,498,659	1,304,218
Kan. C. Sub. Belt	September	44,671	68,199	395,221	383,312
L. Erie & West.	1st wk Oct	81,094	67,866	2,875,218	2,633,363
Lehigh & Hud.	September	40,912	34,511	356,728	276,761
Lehigh Val. RR.	August	1,971,358	1,773,608	13,348,078	11,906,280
Leh. V. Coal Co.	August	1,529,534	1,379,399	10,944,731	9,201,004
Lex'gton & East.	August	25,850	24,131	162,671	148,651
Long Island RR.	September	470,598	579,279	3,503,031	3,564,228
Long Is. System.	September	494,606	609,527	3,774,509	3,815,498
Los Ang. Term.	September	11,494	8,48	91,868	70,104
Louis. Ev. & St. L.	1st wk Oct	39,257	33,842	1,331,403	1,173,868
Lou. H. & St. L.	1st wk Oct	12,443	11,461	451,980	370,682
Louisv. & Nashv.	1st wk Oct	535,570	470,455	19,183,420	17,028,661
Macon & Birm.	September	6,502	5,396	46,318	40,296
Manistique	September	3,670	6,368	64,292	85,745
‡Mexican Cent.	1st wk Oct	288,609	287,407	11,455,793	10,009,765
‡Mex. Cuern & P.	July	25,000	.....	253,671	.....
Mexican Inter'l.	August	386,936	281,492	3,056,636	2,215,474
‡Mex. National	1st wk Oct	135,721	113,286	5,283,350	4,631,682
Mex. Northern.	July	63,691	56,148	486.973	333,675
‡Mexican R'way	Wk Sept 23	84,600	78,000	3,314,900	3,018,400
Mexican So.	3d wk Sept	10,600	5,794	555,949	476,761
Midland Term'l.	July	45,241	35,703	.....	.....
Minneap. & St. L.	1st wk Oct	65,528	54,277	2,073,678	1,624,096
M. St. P. & S. St. M.	1st wk Oct	120,632	103,803	3,319,396	3,058,352
Mo. Kan. & Tex.	1st wk Oct	337,477	330,537	8,716,343	8,251,139
Mo. Pac. & Iron M	1st wk Oct	588,000	580,000	20,483,551	19,629,714
Central Br'ch.	1st wk Oct	28,000	21,000	925,377	1,005,262
Total	1st wk Oct	616,000	601,000	1,408,928	20,634,976
Mobile & Ohio.	September	478,017	382,291	3,918,936	3,145,707
Mont. & Mex. G'f	September	93,361	85,617	924,936	1,068,326
Nash. Ch. & St. L.	September	569,182	533,059	4,475,367	4,344,242
Nevada Central.	July	2,633	4,143	.....	.....
N. Y. C. & H. R.	September	4,843,781	4,234,062	36,736,428	33,523,042
N. Y. Ont. & W.	1st wk Oct	82,926	62,118	3,645,201	2,883,551
N. Y. Susq. & W.	August	234,780	201,076	1,645,963	1,438,247
Norfolk & West.	1st wk Oct	252,774	274,307	9,484,678	8,531,102
Northes'n (Ga.).	July	4,787	4,286	.....	.....
North'n Central.	August	630,836	560,736	4,393,245	4,104,045
North'n Pacific.	4thwkSept	1,022,214	978,500	19,573,000	18,179,685
Ohio River	1st wk Oct	26,389	25,317	863,791	728,858
Om. Kan. C. & E.	August	37,595	34,855	.....	.....
Omaha & St. L.	August	44,849	50,430	.....	.....
Oreg. RR. & Nav.	4thwk Aug	165,460	151,773	4,248,963	4,362,852
Oreg. Sh. Line.	August	678,649	585,822	4,957,779	4,204,946
Pac. Coast Co.	June	414,349	439,131	2,343,820	2,731,643
Pacific Mail	July	298,792	471,594	2,114,095	2,628,553
Pennsylvania§	August	6,586,461	5,723,061	45,817,067	42,248,667
Peoria Dec. & Ev.	1st wk Oct	21,614	20,591	658,274	615,926
Phila. & Erie	August	498,585	461,485	3,169,523	2,714,223
Phila. & Read.	August	2,278,189	1,909,540	15,284,654	13,698,284
Coal & Ir. Co.	August	2,805,054	1,659,538	16,427,584	12,542,452
Tot. both Co's.	August	5,083,243	3,569,078	31,712,238	26,240,736
Phil. Wilm. & B.	August	887,827	844,327	6,780,216	6,373,416
Pitts. C. C. & St. L.	August	1,657,576	1,389,807	11,276,007	10,160,983
Pitts. Lisb. & Wn	September	4,370	4,154	34,898	33,690
Pitts. Bes. & L. E.	1st wk Oct	51,882	28,848	1,353,964	1,018,127
Pitts. & Wes'n.	4thwkSept	52,623	49,953	1,446,358	1,316,756
Pitts. Cl. & Tol.	4thwkSept	28,983	28,830	744,160	800,282
Pitts. Pa. & F.	4thwkSept	11,365	12,024	311,916	289,689
Total system	1st wk Oct	69,192	67,142	2,579,426	2,481,205
Rich. Fr'ksb & P.	August	66,737	60,655	625,060	581,099
Rio Grande Jct.	July	42,833	35,048	217.733	210,610
Rio Grande So'n	1st wk Oct	10,697	9,000	364,375	354,099
Rio Gr'de West.	1st wk Oct	73,500	57,300	2,785,157	2,456,629
Sag. Tusc. & H.	September	13,361	16,751	106 323	99.138
St. Jos. & Gr. I.	1st wk Oct	31,664	31,471	1,043,962	904,806
St. L. Chi. & St. P.	September	35,483	31,177	263,090	249,326
St. L. Ken'et & So	September	9,300	7,057	66,527	48,794
St. L. & San Fran.	1st wk Oct	172,477	142,067	5,643,815	5,091,035
St. L. Southwest.	1st wk Oct	140,300	144.600	4,168,099	3,857,500
St. Paul & Dul.	September	197,118	184,226	1,350,725	1,158,208
San. Ant. & A. P	August	206,013	172.845	.....	.....
San Fran. & N. P	September	97,805	92,906	707,653	637,260
S. Fe Pres. & Ph.	4thwkSept	20,979	19,100	659,888	599,751
Sav. Fla. & West.	July	322,313	421,066	2,262,656	2,482,379
Sher. Shrev. & So.	4thwkSept	17,725	18,926	238,242	208,179
Sil. Spra. O. & G.	July	31,673	27,713	193,208	160,154
So. Haven & E.	July	5,550	3,454	21,529	15,911
So. Pacific Co.—					
Gal. Har. & S. A	July	458,288	393,682	3,280,179	2,998,109
Louis'a. West.	July	99 811	103,836	807,230	705,199
Morgan'a L. & T.	July	483,469	546,894	3,754,618	3,545,712
N. Y. T. & Mex.	July	19.501	25.373	142,985	176,602
Tex. & N. Orl.	July	145.767	160,428	1,088,405	951,583
Atl. Prop'ties. a	July	1,223,952	1,247,498	.....	.....
So. Pac. of Cal.	July	1,407,692	1,091,362	8,639 639	.....
So. Pac. of Ariz.	July	244,486	191,649	1,995,749	1,879,168
So. Pac. of N. M.	July	150,359	108,480	1,139,690	957,994
Pacific system	July	3,723,019	3,012,315	.....	.....
Total of all. b	August	5,489,129	4 595,074	37,965,101	34,834,235
Southern Ry. c.	1st wk Oct	633,013	568,901	20,333,508	18,445,423
Stony Cl. & C. Mt.	July	10,732	9,425	21,965	19,219
Texas Central	4thwkSept	11,616	12,788	212,042	201,888
Texas & Pacific.	1st wk Oct	170,918	170,433	5,833,800	5,375,605
Tex. S. V. & N. W.	May	5,000	2,700	.....	.....
Tol. & Ohio Cent.	1st wk Oct	40,549	36,229	1,475,458	1,375,163
Tol. P. & West.	1st wk Oct	22,888	21,176	771,677	733,972
Tol. St. L. & K. C.	1st wk Oct	41,715	45,193	1,459,034	1,597,680
Union Pac. RR.	August	1,980,750	1,739,966	13,032,513	11,741,032
Wabash	1st wk Oct	351,564	308,736	11,577,311	10,354,264
W. Jersey & Sea'e	August	539,450	453,250	2,176,383	1,871,883
W. V. Cen. & Pitts	August	110,967	101,513	850,562	773,009
West Va. & Pitts.	July	32,406	30,734	193,233	212,966
Western of Ala.	July	48,145	46,853	371,437	350.060
West. N. Y. & Pa.	4thwkSept	98.200	90,000	2,631,396	2,246,010
Wheel. & L. Erie	1st wk Oct	39,495	31,343	1,265,238	1,109,542
Clev. C. & So.	1st wk Oct	17,535	15,777	.....	.....
Total	1st wk Oct	57,030	47,120	d 1399390	d 1219,757
Wisconsin Cent.	1st wk Oct	129,658	103,438	4,167,407	3,747,317
Wrightsv. & Ten.	July	10,734	5,781	73,313	46,850
York Southern.	August	8,370	6,062	52,430	47,031

a Includes earnings from ferries, etc., not given separately. b Includes the Pacific system and the Atlantic properties, but not the Houston & Texas Central system. c These figures include South Carolina & Georgia after May 1 and Atlanta & Danville after September 1 in both years. d Includes Clev. Canton & Southern from Aug. 16 only. * Figures for September are for the railroad only.

† Includes Chesapeake & Ohio So'western, Ohio Valley and Chicago and Texas for both years. Results on Yazoo Branch excluded in 1899 but included in 1898 until July 1. ‡ Mexican currency. § Covers results of lines directly operated east of Pittsburg.

Latest Gross Earnings by Weeks.—The latest weekly earnings in the foregoing are separately summed up as follows:

For the first week of October our preliminary statement covers 53 roads and shows 8·08 per cent increase in the aggregate over the same week last year.

1st week of Oct.	1899.	1898.	*Increase.*	*Decrease.*
	$	$	$	$
Alabama Gt. Southern..	41.375	32 916	8,459	.....
Ann Arbor	30.083	27.656	2,427	.....
Balt. & Ohio Southwest.	149,962	149,413	549	.....
Buffalo Roch. & Pittsb'g.	94,657	78.958	15,699	.....
Canadian Pacific.....	695,000	634,000	61,000	.....
Chesapeake & Ohio.....	232,422	249.88[illegible]	.....	17,461
Chicago & East. Illinois	116,280	108,517	7,763	.....
Chic. Great Western.....	143,582	120.721	22,861	.....
Chicago Milw. & St. Paul	991 805	922,103	69,702	.....
Chic. Indian'lis & Louisv.	85 486	69,342	16,144	.....
Chic. Term. Transfer....	26,266	23,676	2,590	.....
Clev. Lorain & Wheel'g.	34,951	29,266	5,685	.....
Col. Sandusky & Hock'g.	18,223	15.252	2,971	.....
Denver & Rio Grande..	207.100	199,100	8,000	.....
Evansv. & Indianapolis.	6,740	6,121	619	.....
Evansv. & Terre Haute.	25,124	23.850	1,274	.....
Flint & Pere Marquette.	68.303	68.580	.....	277
Ft. Worth & Rio Grande.	10,335	17,204	.....	6,869
Georgia.	33,596	41.308	.....	7,712
Hocking Valley.....	95,970	65,950	30,020	.....
Intern'l & Gt. North'n ..	106,971	118,622	.....	11,651
Iowa Central.	56,062	48,459	7,603	.....
Lake Erie & Western	81 094	67.866	13,228	.....
Louisv. Evansv. & St. L.	39,257	33,842	5,415	.....
Louisv. Hend. & St. L...	12,443	11,461	982	.....
Louisv. & Nash.....	535,570	470,455	65,115	.....
Mexican Central.....	288,609	287,407	1,202	.....
Mexican National.....	135,721	113,286	22,435	.....
Minneapolis & St. Louis	65,529	54,277	11,251	.....
Minn. St. P. & S. Ste. M.	120,632	108,803	11,829	.....
Mo. Kansas & Texas.....	337,477	330,537	6,940	.....
Mo. Pacific, Iron Mt.....	588,000	580,000	8,000	.....
Central Branch.....	28.000	21.000	7,000	.....
N. Y. Ontario & Western	82,929	62,118	20,808	.....
Norfolk & Western.....	252,774	274,307	.....	21.533
Ohio River.....	26,389	25,317	1,072	.....
Peoria Dec. & Evansv..	21,614	20,591	1,023	.....
Pittsb. Bess. & L. Erie...	51,882	28,848	23,034	.....
Pittsburg & Western....	69,197	67.142	2,050	.....
Rio Grande Southern....	10.697	9.000	1,697	.....
Rio Grande Western.....	73,500	57,300	16,200	.....
St. Joseph & Gd. Island.	31,664	31,471	193	.....
St. Louis & San Fran ..	172,477	142,057	30,420	.....
St. Louis Southwestern.	140,300	144.600	.....	4,300
Southern Railway	633,013	568,901	64,112	.....
Texas & Pacific	170,913	170,433	485	.....
Toledo & Ohio Central...	40,549	36,229	4,320	.....
Toledo Peoria & West'n.	22,888	21,176	1,712	.....
Toledo St. L. & Kan. City	41.715	45,193	.....	3,478
Wabash.....	351,564	308,736	42,828	.....
Wheeling & Lake Erie...	39,495	31,343	8,152	.....
Clevel'd Canton & So..	17,535	15,777	1,758	.....
Wisconsin Central.....	129 658	103,438	26,220	.....
Total (53 roads)	7,883,374	7,293,808	662,847	73,281
Net increase (8·08 p. c.)..	.....	.....	589,566	.....

For the fourth week of September our final statement covers 73 roads, and shows 12·51 per cent increase in the aggregate over the same week last year.

4th week of September.	1899.	1898.	*Increase.*	*Decrease.*
	$	$	$	$
Previously rep'd (52 r'ds	11,377,750	10,087,027	1,339,446	48.723
Burl. Ced. Rap. & North.	178,435	182,378	.....	3,943
Chattanooga Southern....	2,473	1,489	984	.....
Chicago Term'l Trans ..	29,828	30,053	.....	225
Chicago & West Michigan	68,786	59,662	9,124	.....
Clev. Cin. Chic. & St. L..	466,960	430,808	36,152	.....
Clev. Lorain & Wheel'g..	57,408	40,298	17,110	.....
Col. Sandusky & Hock'g.	23,672	19,853	3,819	.....
Det. Gd. Rapids & West.	42,520	42,470	50	.....
Duluth So. Shore & At...	71.078	42,450	28,628	.....
Fla. Cent. & Penin.....	58,160	52,312	5,848	.....
Kan. City Ft. S. & Mem.	151,470	109,122	42.348	.....
Kan. C. Mem. & Birm....	43.114	28,143	14,971	.....
Kansas City & Omaha...	6,154	5,118	1,036	.....
Louisville Evans. & St. L.	59,841	48,852	10,989	.....
Northern Pacific.....	1,022.214	978,500	43,714	.....
Ohio River.....	30,986	23,916	7,070	.....
Rio Grande Western.....	149.400	109,900	39,500	.....
San. Fe Prescott & Phx..	20,979	19,100	1,879	.....
Sherman Shreve. & So...	17,725	18.926	.....	1,201
Texas Central	11,616	12,788	.....	1,172
West N. Y. & Penn.....	98,200	90,000	8,200	.....
Total (73 roads)	13,988,769	12,433,165	1,610,868	55,264
Net increase (12·51 p.c.).	.....	.....	1,555,604	.....

Net Earnings Monthly to Latest Dates.—The table following shows the gross and net earnings of STEAM railroads reported this week. A full detailed statement, including all roads from which monthly returns can be obtained, is given once a month in these columns, and the latest statement of this kind will be found in the CHRONICLE of September 23, 1899. The next will appear in the issue of October 21, 1899.

Companies.	Gross Earnings. 1899.	Gross Earnings. 1898.	Net Earnings. 1899.	Net Earnings. 1898.
	$	$	$	$
Atl. Knoxv. & No...Aug.	37,388	27,668	10,685	7,303
Jan. 1 to Aug. 31....	252,380	203,974	52,435	44,129
Balt. & Ohio.b.....Sept.	2,804,293	2,587,696	1,030,493	758,6[illegible]9
Burl. Ced.R.& No.a.Aug.	433,659	455,429	95,726	148,8[illegible]0
Jan. 1 to Aug. 31....	2,993,036	2,687,269	770,819	818,202
Central New Eng....Aug.	63,160	56,273	8,056	20,892
Jan. 1 to Aug. 31....	461,437	409,938	115,511	110,027
July 1 to Aug. 31....	121,585	105,306	20,309	32,430
Chic. Ind. & Louis.a.Aug.	371,621	309.230	167,901	111,250
Jan. 1 to Aug. 31....	2,429,770	2,144,184	862.341	619.587
July 1 to Aug. 31....	711,948	603,876	304,810	208,715
Chic. & W. Mich.....Aug.	224,937	204,050	61,495	60,367
Jan. 1 to Aug. 31....	1,440,466	1,221,345	293,607	229,539
Choctaw Okl. & G.b.Aug.	165,243	138,908	57,286	45,834
Jan. 1 to Aug. 31....	1,140,127	999,997	371,533	330.112
Nov. 1 to Aug. 31....	1,571,217	1,318,199	571,886	468,119
Cin. Ports. & Va. b..Aug.	33,280	27,271	13,537	9.767
Jan. 1 to Aug. 31....	199,374	176,009	54,070	32.415
July 1 to Aug. 31....	60,203	50,711	21,306	16,263
Colorado Midland..Aug.	151,178	122,924	28,882	9,438
Jan. 1 to Aug. 31....	1,087,108	1,032.477	176,325	147.290
July 1 to Aug. 31....	303,089	263,262	62,238	33,974
Det. Gr. Rap.& W.a.Aug.	154,750	143.328	41,254	36,842
Jan. 1 to Aug. 31....	1,051,748	969,480	202,035	197,084
Detroit & Mack'c.a.Aug.	75,099	45,157	29,983	7,826
Jan. 1 to Aug. 31....	497,303	372,536	192,808	144.684
July 1 to Aug. 31....	136,740	91,013	51,823	20,771
Flint& Pere Marq.a.Aug.	295,974	274,877	81,318	80,040
Jan. 1 to Aug. 31....	2,150,989	1,923,376	487,072	465,084
Ga. & Alabama.a..Aug.	97,401	101,637	26,226	29,169
Jan. 1 to Aug. 31....	775.469	789.911	155,637	187,540
July 1 to Aug. 31....	191,649	196,508	50,185	50,271
Illinois Central.a....Aug.	2,617,275	2,371,996	800,923	691,169
Jan. 1 to Aug. 31....18,714,000	17,654,589	5,521,888	5,198,836	
July 1 to Aug. 31....	4,999,065	4,424,070	1,412,983	1,156,776
Lexing'n & East..b.Sept.	25,850	24,131	11,374	12,177
Jan. 1 to Aug.31....	162,671	148,651	57,346	54,338
July 1 to Aug. 31....	48,988	42,850	21,965	19,411
Mexican National..Aug.	571,662	500,799	c278,561	c236,548
Jan. 1 to Aug. 31....	4,611,124	4,045,226	c2,202,353	c1,832,340
Mexican Telephone..Aug.	13,176	12,337	5,887	6,084
Mar. 1 to Aug. 31....	76,076	68,755	31,055	26,485
Northeastern of Ga.July	4,787	4,286	771	360
Phila. & Erie.b.....Aug.	498,585	461,485	159,766	188,666
Jan. 1 to Aug. 31....	3,169,523	2,714,223	894,362	757,562
Rich. Fred. & Pot...Aug.	66,737	60,655	26,854	24,491
Jan. 1 to Aug. 31....	625,060	581,099	238,721	229.465
July 1 to Aug. 31....	142,885	136,011	61,948	57,335
Rio Grande West. b.Aug.	373,988	272,963	157,421	86,306
Jan. 1 to Aug. 31....	2,335,457	2,106,829	932,661	772,732
July 1 to Aug. 31....	709,214	544,770	313,053	172,963
St. Jos. & Gd. Isl.a..Aug.	140,690	114,063	42,503	31,065
Jan. 1 to Aug. 31....	880,995	767.888	198,144	196.576
July 1 to Aug. 31....	272,768	195,031	84,313	43,321
Tol. Peoria & West. b.Sept.	104,317	95,378	32,617	31,135
Jan. 1 to Sept. 30....	748,789	712,796	207,406	194,489
July 1 to Sept. 30....	289,931	250,629	82,259	67.957
West. Va. & Pitts.b .July	32,406	30,734	7,200	11,950
Jan. 1 to July 31....	193,233	212,966	39,587	80,003

a Net earnings here given are after deducting taxes.
b Net earnings here given are before deducting taxes.
c Deducting other expenditures for repairs, replacements and general expenses, net income applicable to interest on bonds in August was $114,889, against $110,467 last year, and from January 1 to August 31, $1,030,467, against $757,729. This is the result in Mexican dollars treated (according to the company's method of keeping its accounts) as equivalent to 80 cents in United States money—that is, depreciation beyond 20 per cent has already been allowed for.

Interest Charges and Surplus.—The following roads, in addition to their gross and net earnings given in the foregoing, also report charges for interest, &c., with the surplus or deficit above or below those charges

Roads.	Int., rentals, &c. 1899.	Int., rentals, &c. 1898.	Bal. of Net Earns. 1899.	Bal. of Net Earns. 1898.
	$	$	$	$
Central New Eng....Aug.	12,517	10,245	def. 4,461	10,647
July 1 to Aug. 31....	25,034	20,492	def. 4,725	11,938
Chic. & West Mich..Aug.	36,032	35,042	25,463	25,345
Jan. 1 to Aug. 31....	279,519	276,325	14,088	def.46,786
Cinc. Okla. & Gulf..Aug.	21,500	20,000	35,786	25,834
Nov. 1 to Aug. 31....	215.000	198,000	356,886	270,119
Det. Gr. Rap. & W. Aug.	18,026	16,918	23,228	19,924
Jan. 1 to Aug. 31....	137,724	130,344	64,311	66,740
Flint & Pere Marq..Aug.	52,970	53.865	28,348	26,175
Jan. 1 to Aug. 31....	423,676	428,819	63,396	36,265
St. Jos. & Gr. Isl'd..Aug.	8,750	5,833	33,753	25,232
July 1 to Aug. 31....	17,500	11,666	66,813	31,655
Tol. Peoria & West.Sept.	23,696	22,416	8,921	8,719
July 1 to Sept. 30....	68,169	67,259	14,090	698

STREET RAILWAYS AND TRACTION COMPANIES.

The following table shows the *gross* earnings for the latest period of all STREET railways from which we are able to obtain weekly or monthly returns. The arrangement of the table is the same as that for the steam roads—that is, the first two columns of figures give the gross earnings for the latest week or month, and the last two columns the earnings for the calendar year from January 1 to and including such latest week or month.

STREET RAILWAYS AND TRACTION COMPANIES.

Gross Earnings.	Latest Gross Earnings. Week or Mo	1899.	1898.	Jan. 1 to Latest Date. 1899.	1898.
		$	$	$	$
Albany Railway.....	August....	61,078	57,404	463,181	417,268
Amsterdam St. Ry..	July.....	5,566	5,451	33,214	30,551
Atlanta Ry. & Power.	August....	47,002	.....	306,127	.....
Augusta (Ga.) Ry & Elec.....	August....	15,679	14,549	.....	.....
Bay Cities Consol....	July.....	9,407	9,916	49,589	48,625
Binghamton St. Ry...	August....	18,606	18,774	110,484	109,327
Bridgeport Traction.	September	33,693	32,987	274,265	270,491
Br'klyn Rap. Tr. Co.—					
Brooklyn Heights...	September	556,891	535,330	4,644,959	4,424,585
Brooklyn Elev.†....	September	182,681	144,[illegible]32	1,587,444	1,172,179
Nassau Electric....	September	193,740	206,159	1,586,164	1,673,533
Total.....	September	933,312	886,021	7,818,567	7,270,297
Chicago & Mil. Elec..	August....	a20,467	a4,668	.....	.....
Cin. & Miami Val....	May.....	12,633	11,097	49,219	37,984
Cin. Newp. & Cov....	August....	70,114	63,952	464,411	433,138
City Elec. (Rome, Ga.)	August....	2,406	2,159	17,823	15,994
Cleveland Electric...	June.....	‡83,587	141,738	819,580	830.911
Cleve. Painsv. & E..	June.....	11,224	8,987	50,623	41,367
Columbus St. Ry. (O.)	August....	68.358	58,348	500.716	446 587

GROSS EARNINGS.	Latest Gross Earnings.			Jan. 1 to Latest Date.	
	Week or Mo	1899.	1898.	1899.	1898.
		$	$	$	$
Denver City Tram...	August....	111,425	103,574	.....	.....
Detroit Citi'ns' St.Ry.	1st wk July	36,992	26,148	651,869	580,122
Detroit Elec. Ry.....	1st wk July	9,065	7,487	215,596	201,174
Detroit Ft. Wayne & Belle Isle.....	1st wk July	4,778	3,739	100,321	91,417
Duluth St. Ry.....	August....	22,955	20,720	148,500	137,059
Easton Consol. Elec.	August....	30,157	.....	.....	.....
Erie Electric Motor..	August....	20,279	16,645	.....	.....
Galveston City Ry...	April.....	18,799	.....	.....	.....
Harrisburg Traction.	August....	33,173	31,050	207,959	178,110
Herkimer Mohawk Ilion & F'kfort El. Ry.	August....	3,825	3,331	28,668	26,523
Houston Elec. St. Ry.	July.....	18,782	18,998	121,650	108,153
Interstate Consol. of North Attleboro...	August....	16,399	14,392	101,025	90,343
Kingston City Ry. ..	August....	8,947	8,748	46,562	47,383
Knoxville Traction..	August....	17,243	15,956	.....	.....
Lehigh Traction.....	August....	10,177	9,451	69,622	63,127
Lima Railway (Ohio)	August....	4,805	4,126	.....	.....
London St. Ry. (Can.)	July.....	*1,056	10,809	39,716	58,223
Lorain & Cleve.....	August....	11,654	9,648	63,000	46,560
Los Angeles Tract...	June.....	12,875	8,364	77,008	48,477
Mass. Elec. Co.'s ..	August....	557,632	524,765	.....	.....
Milw. Elec. Ry. & Lt.	April.....	150,263	134,407	602,447	530,248
Montreal Street Ry..	August....	163,394	143,801	1,113,041	982,739
Muscatine St. Ry....	August....	5,652	4,621	38,989	36,397
Newburg St. Ry....	June.....	8,996	8,031	36,383	35,011
New London St. Ry..	August....	9,339	9,549	40,034	39,318
New Orleans City...	August....	112,116	106,420	917,300	895,708
Northern Ohio Tract.	August....	34,478	.....	.....	.....
Ogdensburg St. Ry..	August....	2,892	2,366	14,692	12,777
Paterson Ry.....	August....	38,820	36,519	271,229	245,950
Richmond Traction..	August....	15,350	13,139	.....	.....
Roxb'h Ch.H.& Nor'n	May.....	10,729	8,892	36,855	34,151
Schuylkill Val. Trac.	August....	8,218	7,278	.....	.....
Scranton Railway...	August....	36,936	34,213	263,811	247,554
Staten Island Elec..	August....	24,995	28,845	140,820	141,705
Syracuse Rap. Tr. Ry	August....	38,577	34,808	.....	.....
Toledo Traction.....	July.....	99,030	85,055	.....	.....
Toronto Ry.....	September	137,621	134,021	.....	.....
Twin City Rap. Tran	August....	223,353	186,713	1,600,099	1,388,265
Union (N. Bedford)..	June.....	20,413	15,782	100,599	87,268
United P. & Transp..	August....	217,258	185,093	.....	.....
U'td Rys. Elec. (Balt.)	April.....	341,340	313,038	.....	.....
United Tract. (Pitts.)	August....	150,981	131,089	1,096,507	999,996
United Tract. (Prov.)	June.....	175,617	148,964	917,730	817,486
Unit. Trac. (Reading)	September	21,227	17,279	166,802	148,629
Wakefield & Stone....	May.....	5,204	4,861	19,531	19,157
Wilkes & Wy. Val....	May.....	47,469	42,421	204,840	194,745

‡ These figures include results on Bridge Division.
* Strike in July, 1899.
‡ Strike in June, 1899, from 10th to 25th.
a Figures for August, 1898, cover line from Waukegan to Highland Park only; those for 1899 cover entire line from Evanston to Waukegan

Street Railway Net Earnings.—The following table gives the returns of STREET railway gross and net earnings received this week. In reporting these net earnings for the street railways, we adopt the same plan as that for the steam roads—that is, we print each week all the returns received that week, but once a month (on the third or the fourth Saturday, we bring together all the roads furnishing returns, and the latest statement of this kind will be found in the CHRONICLE of September 23, 1899. The next will appear in the issue of October 21, 1899.

Roads.	Gross Earnings. 1899.	1898.	Net Earnings. 1899	1898
	$	$	$	$
Bridgeport Tract'n..Sept.	33,693	32,987	17,706	17,172
Jan. 1 to Sept. 30 ...	274,265	270,491	123,714	129,166
July 1 to Sept. 30....	109,465	108,215	56,761	57,154
Duluth Street Ry...Aug.	22,955	20,720	11,660	11,076
Jan. 1 to Aug. 31...	148,500	137,059	70,416	65,311
July 1 to Aug. 31....	47,001	40,530	24,204	20,694
Lorain & Cleve. Ry..Aug.	11,654	9,648	7,903	6,064
Jan. 1 to Aug. 31....	63,060	46,560	35,988	25,293
Northern Ohio Trac. Aug.	34,478	.....	11,263	.....
July 1 to Aug. 31....	71,127	.....	24,150	.....
Staten Isl. Elec. a...Aug.	24,995	28,845	6,726	17,085
Jan. 1 to Aug. 31....	140,820	141,705	34,145	19,144
July 1 to Aug. 31....	51,561	55,833	21,163	32,119

ANNUAL REPORTS.

Annual Reports.—Last index, see CHRONICLE Sept. 16, page 589.

Reading Company.

(Report for the year ending June 30, 1899.)

The remarks of President J. S. Harris and various tables showing the company's earnings, balance sheets, etc., will be found on pages 798 to 802, while in the editorial columns is given an article reviewing the results for the year covered by the report.

Below are the comparative statistics for two years of the new company:

PHILADELPHIA & READING RAILWAY—EQUIPMENT AND OPERATIONS.

	1898-99.	1897-98.
Miles of road operated June 30.....	1,457	1,367
Equipment—		
Locomotives.....	774	783
Passenger equipment, cars.....	724	716
Freight equipment, cars.....	29,071	27,830
Company's service, cars.....	684	660
Floating equipment.....	98	119
Operations (excluding co.'s material)—		
Passengers carried.....	19,689,787	18,671,433
Passengers carried one mile.....	247,221,152	235,746,932
Rate per passenger per mile.....	1·623 cts.	1·645 cts.
Coal (anthracite) carried, tons.....	9,533,693	9,464,598
" (bituminous) " "	4,201,622	3,517,069
" carried one mile, tons.....	1,468,237,195	1,390,656,331
Rate per ton per mile.....	0·687 cts.	0·714 cts.
Merchandise carried, tons.....	11,385,928	9,862,641
" " one mile, tons....	822,615,211	687,213,585
Rate per ton per mile.....	0·951 cts.	1·042 cts.

	1898-99.	1897-98.
Earnings from—		
Coal.....	$10,065,701	$9,931,896
Merchandise.....	7,824,888	7,163,170
Passengers.....	4,012,729	3,877,547
Miscellaneous.....	420,365	389,951
Mails.....	112,510	112,678
Steam colliers and sea barges.....	889,523	807,108
Coal barges.....	100,474	96,519
Real estate.....	310,272	306,969
Total earnings.....	$23,756,461	$22,685,838
Operating expenses—		
Maintenance of way, etc.....	$1,485,979	$1,586,341
" " equipment.....	2,890,568	2,330,626
Conducting transportation.....	6,955,543	6,484,503
General.....	949,807	740,692
Equipment renewals.....	665,870	841,782
Insurance fund.....	95,026	41,863
Improvements and renewals.....	837,371	360,222
Steam colliers and sea barges.....	617,940	548,565
Coal barges.....	78,568	84,227
Real estate.....	57,365	66,211
Total expenses.....	$14,634,038	$13,085,032
Net earnings.....	$9,122,423	$9,600,806

PHILADELPHIA & READING COAL & IRON CO.

	1898-99.	1897-98.
Earnings—		
Anthracite coal	$22,772,847	$22,026,871
Bituminous coal.....	446,255	454,779
Coal rents and miscellaneous.....	424,734	427,903
Total earnings.....	$23,643,838	$22,909,553
Expenses—		
Mining coal and repairs.....	$9,521,911	$9,916,275
Coal purchased, anthracite.....	1,909,897	1,816,019
" " bituminous.....	455,752	463,249
Royalty leased collieries.....	567,225	574,230
Transportation of coal by rail.....	6,802,175	6,236,740
" " " " water.....	1,144,472	1,173,702
Commissions and miscellaneous.....	1,962,742	1,622,477
Colliery improvements.....	377,926	630,624
Total expenses.....	$22,742,103	$22,433,315
Profit.....	$901,735	$476,238

READING CO., PH. & R. RY. CO. AND PH. & R. C. & I. CO. CONSOLIDATED INCOME ACCOUNT.

	1898-99.	1897-98.
Net earnings Philadelphia & Read. Ry.	$9,122,423	$9,600,806
Profit Coal & Iron Company.....	901,735	476,238
Reading Company income.....	3,358,543	3,526,583
Total.....	$13,382,701	$13,603,627
Expenses—		
Reading Co. contingent.....	$21,579	$16,916
" " fixed charges and taxes...	2,819,537	2,672,408
Phila. & Reading Ry., interest on bonds	8,897,679	8,971,019
" " " " discount.....	.....	37,100
" " " " accident fund....	224,744	.....
Phil. & R. C. & I. Co., interest and taxes.	478,697	529,763
Total.....	$12,442,236	$12,227,206
Surplus.....	$940,465	$1,376,421

St. Louis & San Francisco Railroad.

(Report for the fiscal year ending June 30, 1899.)

The remarks of President D. B. Robinson, together with a detailed statement of earnings, income account, balance sheet, etc., will be found on pages 803 to 806 of to-day's CHRONICLE.

Below we give a comparative statement for several years;

	1898-99.	1897-98.	1896-97.	1895-96.
Road op. June 30...	1,385	1,282	1,162	1,162
Equipment—				
Locomotives.....	206	196	189	189
Passenger cars.....	140	140	136	136
Freight cars.....	6,167	5,955	5,481	5,106
Miscellaneous cars.	223	223	171	171
Operations—				
Passengers carried.	1,917,156	1,367,318	990,591	1,348,981
Pass. car'd 1 mile...	72,943,145	57,049,764	43,468,524	53,584,853
Rate per pas. per m	2·066 cts.	2·188 cts.	2·362 cts.	2·380 cts.
Tons freight car'd..	2,587,829	2,526,001	2,098,829	2,024,007
Tons fr'g't c'd 1 m..	506,999,422	485,592,477	403,009,043	351,381,079
Rate per ton per m.	1·019 cts.	1·055 cts.	1·111 cts.	1·213 cts.
Earnings—				
Freight.....	$5,166,180	$5,121,683	$4,477,019	$4,212,880
Passengers.....	1,507,062	1,248,491	1,076,603	1,249,859
Mail.....	226,353	201,508	189,782	189,375
Express.....	201,658	203,642	197,488	192,156
Miscellaneous	125,407	111,143	102,445	215,101
Total.....	$7,226,662	$6,886,467	$5,993,337	$6,059,371
Expenses—				
Maint. of r'd & struc	$805,914	$754,238	$648,704	$688,919
Maint. of equipm't.	669,154	635,685	544,519	524,476
Trans'n and traffic..	2,622,028	2,400,869	2,043,572	2,128,410
General	244,094	239,317	246,833	235,027
Total.....	$4,341,191	$4,030,109	$3,483,628	$3,576,832
Net earnings.....	2,885,471	2,856,358	2,509,709	2,482,539
P.c. of op. ex. to earn's.	60·07	58·52	58·13	59·03

INCOME ACCOUNT.

	1898-99.	1897-98.	1896-97.
Net earnings.....	$2,885,471	$2,856,358	$2,509,709
Interest and dividends.....	51,501	40,600	7,066
Land department.....	25,660	29,160	.....
Total.....	$2,962,632	$2,926,118	$2,516,774
Deduct—			
Interest on bonds.....	$2,130,517	$2,037,997	$1,994,524
Taxes.....	207,976	188,404	171,257
Miscellaneous.....	23,004	13,272	19,926
Dividends*.....	360,000	360,000	100,000
Loss on K. C. Os. & So.	16,335	.....	.....
Total	$2,737,832	$2,599,673	$2,285,707
Surplus.....	224,800	326,445	231,067

* In 1898-99 and in 1897-98 4% paid on first pref. and 1% on second pref.; in 1897 2% on first pref.—V. 69. p. 441.

Nashville Chattanooga & St. Louis Railway.

(Report for the year ending June 30, 1899.)

The remarks of President J. W. Thomas from the pamphlet (just issued) will be found on pages 806 and 807.

The statistics of earnings and expenses and the income account and balance sheet were published, from a preliminary statement, in the issue of Sept. 9 on page 540. To complete the tables we add the following:

OPERATIONS.

	1898-9.	1897-8.	1896-7.	1895-6.
Miles oper'd June 30	935	905	904	906
Equipment—				
Locomotives.	166	166	169	165
Passenger cars	161	158	155	150
Freight cars	5,240	4,542	4,506	4,500
Other cars	19	17	16	11
Operations—				
Passengers carried.	1,249,550	1,525,396	1,089,921	1,092,383
Pass. carried 1 mile.	61,707,719	74,991,539	45,108,931	56,842,666
Rate per pass. per m.	2·27 cts.	1·77 cts.	2·34 cts.	2·12 cts.
Freight (tons) car'd.	3,532,423	3,226,550	2,879,648	3,120,897
Freight (tons) 1 m.	492,468,893	428,976,810	385,637,662	381,944,743
Rate per ton per mile	0·87 cts.	0·98 cts.	0·96 cts.	0·91 cts

St. Louis Southwestern Railway.

(Report for the year ending June 30, 1899.)

President Edwin Gould says:

General Results.—The holders of all classes of the company's securities are to be congratulated upon the splendid showing made in this annual report. The policy of improving the physical condition of your property has been continued, and the surplus earned, together with the proceeds of [$1,000,000] income bonds has been used in paying off the floating debt and placing the company in a strong financial condition. The road starts the current year, for the first time in its history, free from floating debt.

New Connection.—The Chicago & Eastern Illinois RR. Co. now has under construction a 63-mile extension from Marion, Ill., which will connect with this line at a point on the Mississippi River opposite Gray's Point, Mo., and good results are expected from an interchange of traffic.

Vice-President and Gen. Manager Richard Harding says:

General.—The gross earnings of the system for the fiscal year just ended were the greatest in its history, exceeding by nearly $600,000 the earnings of the preceding year, which were, up to that time, the greatest. The per cent of operating expenses (including betterments) to gross earnings was 71·80, and for the preceding year 79·05, while the per cent of operating expenses (exclusive of betterments) was 68·68 for the current fiscal year, against 76 53 for the preceding year. December first, 1898, the company began the operation of the Gray's Point Terminal Ry., extending from Delta, Mo., to Gray's Point, Mo., a distance of 16·4 miles, which property was acquired under the terms of a fifty year lease.

Traffic.—As to traffic the report says:

For the fiscal year ended June 30, 1899, lumber forms 46·17 per cent of the total tonnage transported, the increase in the tonnage of this commodity being 9·20 per cent. The cotton crop was exceptionally good and resulted in an increased movement of this commodity of 23·45 per cent, the total number of bales handled this year being 742,574. Cotton seed products show an increase of 12·69 per cent. The notable decreases of 14·85 per cent in the tonnage of grain, and of 44·77 per cent in the tonnage of other mill products are due to the fact that comparatively little grain was handled to the Gulf during the current fiscal year, whereas in the preceding year this traffic was unusually heavy.

Particular attention is called to the substantial increases in the tonnage of fruit and vegetables, and also of merchandise and miscellaneous freights, which reflects the continued development of the resources of the country contiguous to this line. Live stock shows a decrease of 20·99 per cent, which is explained by the scarcity of stock cattle in Texas. The development of the resources of the country tributary to this line was given close attention during the current fiscal year, and a number of new industries—notably, cotton compresses for both square and round bales, cotton oil mills, saw mills, stave factories, etc.—were located at various points on the line.

Statistics of Operation.—Operations, earnings, charges:

OPERATIONS AND FISCAL RESULTS.

	1898-99.	1897-98.	1896-97.	1895-96.
Average miles oper.	1,250	1,223	1,223	1,223
Operations—				
Passengers carried..	899,048	828,538	803,644	935,555
do car'd 1 m.	38,373,916	37,153,691	33,214,295	40,159,897
Rate per pass. p. m.	2·27 cts.	2·30 cts.	2·36 cts.	2·35 cts.
Tons freight moved*	1,887,609	1,773,333	1,524,709	1,487,078
do one mile*	380,660,588	358,109,737	325,472,192	312,998,714
Rate p. ton p. mile*.	1·21 cts.	1·16 cts.	1·13 cts.	1·18 cts.

* Not including company's freight.

	$	$	$	$
Earnings—				
Passenger	910,867	854,121	785,018	944,147
Freight	4,619,985	4,134,932	3,668,482	3,685,639
Mail, exp. and misc.	331,485	286,279	290,046	274,704
Total	5,862,339	5,279,332	4,743,546	4,904,490
Expenses—				
Transportation	2,170,464	2,179,515	3,855,888	4,132,376
Mainten'ce of equip.	647,446	582,963		
Maint'ce of way, &c.	1,101,583	1,226,971		
General	289,595	183,879		
Total	4,209,088	4,173,328	3,855,888	4,132,376
Net earnings	1,653,251	1,106,004	887,658	772,114
P. c. of exp. to earn.	(71·80)	(79·05)	(81·29)	(84·26)
Other income	84,457	8,907	3,584	10,077
Total	1,737,708	1,114,911	891,242	782,191
Deduct—				
Taxes	133,495	131,007	121,485	128,552
Int. on 1st M. bonds.	800,000	800,000	800,000	800,000
Int. on 2d M. bonds.	180,000	.....	.....	.....
Other items	44,535	26,613	32,945	31,490
Total	1,158,030	957,620	954,430	960,042
Balance	sur 579,677	sur.157,291	def.63,188	def.177,851

CONDENSED BALANCE SHEET (ENTIRE SYSTEM) JUNE 30, 1899.

	1899.	1898.	1897.	1896.
	$	$	$	$
Assets—				
Cost of road & equip.	66,905,085	65,616,243	65,457,515	65,446,911
Gray's Pt. Term. Ry.	339,000	.....	.....	.....
Construction acc'ts.	20,722	21,531	21,531	21,531
Real estate	27,328	27,328	27,328	27,328
Inv. in st'ks & bonds.	363,039	302,188	275,250	416,750
Advances to agents.	39,142	5,954	3,576	6,334
Cash	389,030	178,016	156,718	150,345
Sundry acct. collect.	224,629	248,575	111,989	171,269
Supplies & materials	392,952	291,312	247,877	289,274
Miscellaneous	58,556	22,394	4,650	2,267
Total	68,759,483	66,713,641	66,306,434	66,532,009
Liabilities—				
Preferred stock	20,000,000	20,000,000	20,000,000	20,000,000
Common stock	16,500,000	16,500,000	16,500,000	16,500,000
Bonds (see INV. SUP.)	29,339,000	28,000,000	28,000,000	28,000,000
Equip't trust notes..	500,675	335,741	294,558	359,093
Interest	314,746	133,333	165,933	171,893
Notes & sundry act's	604,956	1,323,272	1,089,883	1,149,897
Miscellaneous act's.	147,589	110,619	90,376	62,502
Credit of income ac't.	1,352,517	310,677	165,703	288,623
Total	68,759,483	66,713,642	66,306,434	66,532,009

—V. 69, p. 743.

Central of Georgia Railway.

(Statement for the year ending June 30, 1899.)

The annual statements compare as follows:

	1899.	1898.	1897.
Gross earnings	$5,767,346	$5,507,070	$5,280,698
Operating expenses	3,966,712	3,609,909	3,452,562
Net earnings	$1,800,634	$1,897,161	$1,828,134
Other income	215,218	110,275	329,807
Total income	$2,015,852	$2,007,436	$2,157,941
Interest, rents, etc	1,956,964	1,934,292	.....
Surplus	$58,888	$73,144	.....

The old directors and officers were re-elected.—V. 69, p. 645.

American Ice Company.

(Official Statement.)

The New York Stock Exchange recently admitted to dealings in the unlisted department $12,440,400 of the preferred and $22,939,100 of the common, shares of this company. The official statement says:

Incorporated March 11, 1899, in New Jersey. Authorized capital stock, 6 per cent cumulative preferred stock, $30,000,000; common, $30,000,000. Par value of shares $100 each. No personal liability. Outstanding: Preferred stock issued, $11,002,900; held by R. A. Scott, trustee, $1,437,500; total preferred $12,440,400. Common stock issued, $21,124,900; held by R. A. Scott, trustee, $1,814,200; total common, $22,939,100. The stock held by R. A. Scott, as trustee, is for the purpose of retiring the preferred and common stocks outstanding in the Knickerbocker Ice Co. and the Consolidated Ice Co. This stock is offered for exchange for a limited time for the shares of the Knickerbocker and Consolidated Ice companies, share for share. Registrar New York City Trust Co. No bonded indebtedness.

STATEMENT OF ASSETS AND LIABILITIES AUGUST 31, 1899.

Assets—		*Liabilities—*	
General property acct.	$12,978,833	Preferred stock	$12,440,400
Cash	1,241,442	Common stock	22,939,100
Accounts receivable..	290,485	Bills, etc., payable	183,190
Ice on hand	205,363		
Sundries	712		
Inv'm'ts, sundry st'cks	29,050		
do Consolid. Ice and Knick. Ice Cos. ¶	14,478,700		
*R. A. Scott, Trustee.			
Pref. st'k Am. Ice Co.	1,948,300		
Com. st'k do	3,573,000		
Treas. st'k do	412,000		
Inter'st John Hancock and Fairmount Ice cos., Philadelphia	464,800		
Total	$35,562,690	Total	$35,562,690

* Reduced to 14,375 shares preferred and 18,142 shares common stock by exchanges up to Sept. 22, 1899, [the holdings of Consol. Ice and Knickerbocker Ice shares being correspondingly increased. ED.]

¶ Includes 32,933 shares preferred stock Knickerbocker Ice Co., $3,293,300; 49,471 shares common stock Knickerbocker Ice Co., $4,974,100; 22,584 shares preferred stock Consolidated Ice Co., $2,258,400; 39,529 shares common stock Consolidated Ice Co., $3,952,900.

Plants of the American Ice Co. and their location: (*a*) 11 docks situated in Greater New York; 2 ice manufactories, situated in Greater New York; 6 sales depots, situated in Greater New York. (*b*) 5 plants for housing ice, situated on the Hudson River. (*c*) 4 docks, situated in the City of Washington; 2 ice manufactories, situated in the City of Washington, D. C.; 2 sales depots; 1 ice house on the Potomac River. (*d*) 1 plant at Prince George County, Md. (*e*) 3 plants for housing ice, situated on the Kennebec River; 1 plant for housing ice, at Booth Bay, Maine.

The company transacts a wholesale and retail business in the City of Greater New York, N. Y.; Philadelphia, Pa.; Baltimore, Md.; Washington, D. C.; Camden, N. J.; Lakewood, N. J., and Atlantic City, N. J.

Dividends, Etc.—The certificate of incorporation provides: "The holders of said preferred stock shall be entitled to receive, and the corporation shall be bound to pay thereon, a fixed yearly dividend of 6 per cent per annum, payable quarterly, half yearly or yearly, before any dividend shall be set apart or paid on the general or common stock, and the dividends upon the preferred stock shall be cumulative, but the preferred stock shall not be entitled to participate in any other or additional earnings or profits. In case of the liquidation or dissolution of the company, the holders of said preferred stock shall be entitled to be paid in full both the principal of their shares and all earned and unpaid dividends charged before any amount shall be paid to the holders of the general or common stock. The voting on all the shares of capital stock, whether preferred or common, shall be equal."

The board of directors shall have power, without the assent of the stockholders, to cause to be executed mortgages and liens upon the real and personal property of the corporation.

The By-Laws provide that dividends upon the common stock of this company shall be payable quarterly on the 15th day of February, May, August and November in each year, and when earned shall be declared out of the surplus of net profits of the corporation at the regular meetings of the board of directors, in the months of January, April, July and October.

Examination of the foregoing statement discloses the fact that on Aug. 31 the company held $3,293,300 of the $4,000,000 preferred stock and $4,974,100 of the $6,000,000 common stock of the Knickerbocker Ice Co.; also $2,258,400 of the $3,500,000 preferred stock and $3,952,900 of the $6,500,000 common stock of the Consolidated Ice Co. Further exchanges had increased these holdings up to Sept. 22, 1899, by an aggregate of $2,269,600, leaving apparently a total of $3,251,700 on that date unexchanged. Particulars regarding the Consolidated Ice Co. were in V. 65 p. 461.

Directors.—On Oct. 5 the following directors were elected:

Charles W. Morse (President), Charles T. Barney, Frank K. Sturgis, William H. Gelshenen, H. H. Morse, Alfred W. Hoyt, all of New York; J. Manchester Haynes, of Augusta, Me.; D. W. Hunt, of Philadelphia, Wesley M. Oler, of Baltimore; C. B. Church, of Washington, D. C.; John D. Schoonmaker, of Rondout.—V. 69, p. 697.

Western Union Telegraph Company.

(*Report for the year ending June 30, 1899.*)

President Thomas T. Eckert says in substance:

General Results.—The number of messages transmitted in 1899 was 775,592 less than in 1898, owing to the extraordinary number of press messages sent during the Spanish war. The company handled, however, 3,246,473 messages more than in 1897. The revenues for the late year were greater by $38,579 than in 1898, the decrease of press traffichaving been more than offset by an increase of $440,069 from ordinary commercial messages. There was also an increase of $178,497 in the revenues from leased wires. To provide for the increase in the ordinary commercial business the item of operating and general expenses is larger by $205,493 than for 1898. The cost of maintenance and reconstruction was increased $65,129. The net profit for the year ($5,868,732) provided for the interest on the bonds and the dividend of 5 per cent, and carried $103,692 to surplus account.

The average tolls received were 30·8 cents per message, as against 30·1 cents per message in 1898; the average cost per message 25·1 cents, as against 24·7 cents, the increase in each case being due to the larger percentage of commercial messages.

Construction and Maintenance.—The outlay for construction of new property for the year was $829,190, principally for additional copper wires on our trunk lines. The system is in excellent condition, and no efforts are spared to meet the ever-growing demands of the public, the company having expended during the last ten years $11,284,267 for new lines and property and $23,555,446 for maintenance and reconstruction.

Outlook.—Since the close of the fiscal year the weekly statement of test office receipts shows a steady gain. This improvement, together with the increase of $122,763 in the estimate of net revenues for the quarter ended Sept. 30, 1899, is a promising indication for the business for the current fiscal year.

Earnings, Etc.—The results for three years were as follows, compiled for the CHRONICLE:

RECEIPTS AND DISBURSEMENTS.

	1898-99.	1897-98.	1896-97.
	$	$	$
Revenues for the year	23,954,312	23,915,732	22,638,859
Expenses—			
Operating and gen. expenses	12,954,766	12,749,272	12,094,161
Rentals of leased lines	1,567,794	1,570,006	1,573,498
Maintenance and reconstruct.	2,753,412	2,688,283	2,345,370
Taxes	540,746	566,224	690,205
Equipment of offices and wires	268,861	251,794	203,423
Total expenses	18,085,579	17,825,581	16,906,656
Profits	5,868,733	6,090,151	5,732,203
Disbursements—			
For dividends	4,867,949	4,867,911	4,792,855
For interest on bonds	897,092	896,555	895,510
For sinking funds	.....	9,991	39,991
Total disbursements	5,765,041	5,774,456	5,728,356
Balance of profits	103,692	315,695	3,847
Surp. July 1 (beginning of year)	7,963,235	7,647,541	7,643,694
Surplus June 30 (end of year)	8,066,927	7,963,236	7,647,541

BALANCE SHEET JUNE 30.

	1899.	1898.	1897.
	$	$	$
Assets—			
Telegraph lines; stocks owned of leased companies, franchises, patents, etc.	103,790,010	102,969,202	101,761,510
Stocks and bonds of leased tel. cos received in exchange for collateral trust bonds	8,502,000	8,502,000	8,488,000
Stocks of not leased telegraph and telephone companies, and other securities	8,058,676	8,023,068	8,103,671
Real estate	4,977,034	4,977,034	4,977,033
Supplies and materials	168,654	149,162	125,897
Sundry acc'nts receiv'ble, etc.	2,453,769	2,606,837	2,812,821
Cash	2,116,025	2,142,604	1,647,294
Sinking funds	490,154	497,406	494,269
Total	130,556,322	129,867,312	128,410,498
Liabilities—			
Capital stock	97,370,000	97,370,000	97,370,000
Funded debt	15,346,076	15,356,282	15,352,002
Gold & Stock Tele. Co for st'cks of oth'r cos. held thro'gh lease	1,956,600	1,956,600	2,039,200
Sundry accounts (including dividends payable July 15)	6,218,535	5,623,011	4,403,571
Sur. of inc. prior to Oct. 1, 1881, approp. for tele. lines & prop.	1,598,184	1,598,184	1,598,184
Sur. of inc. sub. to Oct. 1, 1881, plus the surplus prior to Oct. 1, 1881, not approp. as above	8,066,928	7,963,235	7,647,541
Total	130,556,322	129,867,312	128,410,498

—V. 69, p. 604.

GENERAL INVESTMENT NEWS.

RAILROADS, INCLUDING STREET ROADS.

Allentown & Lehigh Valley Traction Co.—*Must Pay Mortgage.*—The Supreme Court of Pennsylvania last Saturday, in the suit of A. L. Johnson and others against the Industrial Improvement Co., testing the validity of the $200,000 second mortgage of the Allentown & Bethlehem Rapid Transit Co., sustained the finding of the referee that the Improvement Company need not show its books. The construction company (Industrial Improvement Co.) from which Mr. Johnson's syndicate purchased the road claimed that the mortgage covered "extras," and the syndicate thought to have the deed of trust set aside as not valid. Mr. Johnson is quoted as saying that his syndicate will now take care of the $200,000 bonds, as ordered by the Court in January, 1898, when the amount due, with interest, was $246,200.

American Railways Co.—*Official Circular.*—The directors have voted that payments on subscriptions for stock due by Oct. 19 may be deferred until Nov. 20 at 6 per cent interest. See notice in last week's CHRONICLE. Official circular says:

Ownership or control of the following properties has been acquired by the company, viz.: Springfield Railway Co. of Springfield, Ohio, a flourishing and rapidly growing manufacturing town of about 50,000 inhabitants; People's Railway Co., of Dayton, Ohio, a city of over 100,000; Bridgeton & Millville Traction Co., which operates locally in the City of Bridgeton, and also connects that city with Millville and the villages of Fairton and Cedarville; Bridgeton Electric Co., which furnishes electric light and power to the City of Bridgeton; a large holding in the Chicago Union Traction Co. The net earnings upon the securities purchased are in excess of eight per cent per annum.

"Negotiations are in progress for the acquirement of other properties whose earning capacity will equal, if not exceed, that of those already purchased."—V. 69, p. 743.

Atchison Topeka & Santa Fe Ry.—*$2,764,000 Bonds Listed.*—The New York Stock Exchange has listed $2,764,000 additional general mortgage 4 per cent gold bonds of 1895, making total listed to date $129,637,000. The additional bonds were sold during year ending June 30, 1899, as follows:

$252,355 to cover equipment bonds retired; $8,523 for account of acquisition of Atlantic & Pacific RR.; $319,168 for improvements and betterments of Santa Fe Pacific RR. from Oct. 1, 1898, to March 31, 1899; $1,685,225 for improvements made by the Atchison company from Oct. 1, 1898, to March 31, 1899; $500,000 for improvements account of the period commencing April 1, 1899.

New California Line.—Respecting the San Francisco & San Joaquin Valley Ry., we are informed that the line from Mojave to Bakersfield (68 miles) will be operated by the Santa Fe Pacific from Oct. 1. The S. F. & S. J. V. proper has not yet been incorporated in the Atchison's statistical statements. It will be handled in the same manner as the Santa Fe Pacific, the Southern California and the Gulf Colorado & Santa Fe are handled; that is, as an operating division of the system. Its earnings, however, will not be included with those of the system until the line is completed to San Francisco, and possibly not until the commencement of the next fiscal year.—V. 69, p. 641, 644, 648.

Atlantic & Pacific RR.—*Notice to Income Bondholders.*—J. S. Bache, Chairman Bondholders' Committee, notifies holders of trust receipts for income bonds, Western Division, that on presentation of said receipts at the issuing depositary, viz., at the Manhattan Trust Co., New York, or the American Loan & Trust Co., Boston, they will receive $25 for each $1,000 bond deposited.—V. 69, p. 644.

Boston & Maine RR.—*Purchase Ratified.*—At the annual meeting Oct. 11 the stockholders re-elected old directors and ratified the purchase of the Portsmouth & Dover, the Portland Saco & Portsmouth and the Portland & Rochester railroads on terms already announced.—V. 69, p. 642.

Centralia & Chester RR.—*$176,000 of the Receivers' Certificates Not a Prior Lien.*—In April last (V. 68, p. 771,) the United States District Court decided that all the $425,000 of receivers' certificates were a lien on the property ahead of the first mortgage bonds, and in June a decree of foreclosure was granted accordingly. (V. 68, p. 1179.) The case was appealed and at Chicago, on October fifth, in the United States Court of Appeals rendered a decision holding that $176,000 of the certificates, which represent sundry claims against the construction contractors, paid by the receiver shortly after his appointment under order of Court, shall be adjudged a second lien as against the bonds. The Court also holds that two bondholders—W. S. Ingraham of Bristol, Conn., and Robert Rodman of Lafayette, N. J.—holding $100,000 and $200,000 worth of bonds, respectively, being members of the bondholders' committee and having full knowledge of the issuance of the receivers' certificates, and having obtained part of the proceeds of these certificates on claims held by them, are thereby deprived of participating in any surplus arising from the sale of the road in excess of the remaining certificates held by the Equitable Trust Co.—V. 68, p. 1179.

Central Pacific Railway.—*New Securities Ready Oct. 16.*—Speyer & Co., on behalf of the Central Pacific RR. Co., having delivered to the United States Government $47,056,000 first refunding mortgage bonds, give notice to the holders of their certificates of deposit representing all the various securities (stock as well as bonds) embraced in the plan of Feb. 8, 1899, that on and after Oct. 16 they may receive the new securities and cash to which they are entitled from the Central Trust Co., New York, or at the office of the Readjustment Managers in Europe. See full particulars on page of advertisements in this week's CHRONICLE.

Abstract of Mortgage.—An abstract of the new refunding mortgage (total issue $100,000,000) will be found on pages 808 to 810.

Bonds Deposited.—How generally the old bonds have assented to the readjustment appears from the following official statement of bonds deposited under plan:

Name of Bonds—	*Total Outstanding.*	*Deposited Under Plan.*	*Not Deposited.*
Central Pacific RR. 1st M., A-L.	$25,881,000	$25,836,000	$45,000
West. Pac. RR. 1st M., A and B.	2,735,000	2,644,000	91,000
Cent. Pac. RR. San Joaq. Valley Br. 1st M	6,080,000	5,678,000	402,000
Central Pacific RR. Land Bonds	2,134,000	2,016,000	118,000
Cent. Pac. RR. 50-year 6 p. cts.	56,000	31,000	25,000
Cent. Pac. RR. 50-year 5 p. cts.	10,245,000	9,843,000	402,000
Cal. & Or. RR. and Cent. Pacific RR. 1st M., A and B	10,340,000	9,689,000	651,000

Listed.—The New York Stock Exchange listed yesterday the Railway Company's $51,482,500 first refunding mortgage 4 per cent guaranteed gold bonds of 1949; also $24,407,000 3½ per cent mortgage guaranteed gold bonds of 1929. The total authorized issue of First Refunding bonds, as appears from abstract on page 808, is $100,000,000, of which there have been issued: On account of exchange for existing bonds, $49,792,000; sold to provide funds for the purposes of the readjustment, $1,690,500 [these items making total now listed, viz., $51,482,500]; delivered to United States Government as collateral for 3 per cent notes, $47,056,000; balance of First Refunding bonds, $1,461,500. As to the 3½ per cent mortgage bonds the present listing ($24,407,000) covers all of the $25,000,000 authorized except the amounts reserved against the outstanding old bonds not yet deposited.

Position of Company.—The official statement says:

Average net earnings after payment of taxes, rentals and all other expenses for the 10½ years ending June 30, 1898, including miscellaneous income	$4,893,259
Present annual income from sinking fund securities	689,680
Total	$5,582,939
Annual fixed charges, after readjustment and after payment of all notes given to United States Government (estimated) not over	$4,875,000

See also statement for Southern Pacific below.—V. 69, p. 645, 646.

Chicago Burlington & Quincy RR.—*Illinois Division Bonds Listed.*—The New York Stock Exchange has listed the $16,166,000 Illinois Division Mortgage 3½ bonds of 1889. These bonds, together with $4,041,500 capital stock (V. 69, p. 591) were issued in accordance with a circular, dated April 20, 1899 (V. 68, p. 771). See also particulars as to loan V. 69, p. 283.—V. 69, p. 741, 754.

Choctaw Oklahoma & Gulf RR.—*First Dividend on Common Stock.*—The directors have declared, out of the net earnings of the current year, a dividend of 2 per cent ($1 per share) on the common stock, payable Oct. 31, 1899, to stockholders of record Oct. 21, 1899.—V. 69, p. 695.

Cincinnati Hamilton & Dayton Ry.—*Earnings.*—For the year ending June 30, 1899, the gross earnings are reported as $5,241,503, contrasting with $4,908,563 in 1898; net, $1,582,097, against $1,487,215.—V. 69, p. 695.

Concord & Montreal RR.—*New Bonds.*—At the annual meeting, Oct. 10, it was voted to increase the bond issue for building the Milford & Manchester Railroad from $300,000 to $500,000.—V. 68, p. 1075.

Florence & Cripple Creek Ry.—Midland Terminal Ry.—Denver & Southwestern Ry.—*Reported Consolidation.*—A press dispatch says that the Florence & Cripple Creek and Midland Terminal railroads, the Labelle Mill, Water & Power Co., the Colorado Trading & Transfer Co. and the Metallic Extraction Company have been consolidated as the Denver & Southwestern Railway. The two missing links of 25 miles will be built to connect with Denver and Silverton.—V. 67, p. 1357.

Guayaquil & Quito Railway.—*Mortgage.*—The stockholders will meet at the office of the company, 33 Wall St., on Oct. 26, 1899, to act on the proposed mortgage. Elliott C. Smith is Secretary.

Gulf & Inter-State Railway.—Gulf Beaumont & Kansas City Ry.—*Contracts.*—General Manager J. H. Kirby of the Gulf Beaumont & Kansas City Ry. has individually bought the Gulf & Inter-State Ry. from A. H. Pierce, "who not only owns a controlling interest therein but also had a lien upon the Winnie and Featherstone interest." The purchase, however, is made subject to the option held on the property by the minority stockholders, who have recently been in this city seeking a purchaser. Pending the expiration of this option, the operating departments of the two lines are consolidated. The "Houston Daily Post" says:

At the expiration of Winnie and Featherstone's option, the Gulf & Inter-State will pass into the hands of John H. Kirby and with it the Galveston Brazos & Southwestern, which is graded to Chenango from a point on the mainland near Galveston. This will be followed by the extension and completion of the Galveston Brazos & Southwestern to San Antonio and the construction of a branch of the Gulf Beaumont & Kansas City to Natchez, Miss., where close connection with the Illinois Central will be effected.—V. 67, p. 28; V. 69, p. 333.

Illinois Central RR.—*Listed.*—The New York Stock Exchange has listed the $7,500,000 additional capital stock referred to in our issue of Sept. 23, page 645, making total amount listed to date $60,000,000.—V. 69, p. 695.

Indiana Decatur & Western Railway Co.—Cincinnati Hamilton & Dayton Ry.—*Guaranteed Bonds Listed.*—The New York Stock Exchange has listed $933,000 additional first mortgage 5s of Indiana Decatur & Western Ry. Co. These bonds, equally with $1,824,000 first 5s previously issued and listed are secured by mortgage dated Nov. 1, 1895, and supplemental mortgage dated Feb. 4, 1899, at the rate of $12,000 per mile, upon the railway from Indianapolis, Ind., to Decatur, Ill., 152·2 miles, and from Sidell to West Liberty, all in Illinois, 77·8 miles. The additional bonds, unlike the bonds previously issued, bear the following guaranty endorsed upon them:

The Cincinnati Hamilton & Dayton Railway Co., being the owner of the within bond, and about to sell the same, hereby, for value received, guarantees the payment of the principal and interest of the within bond, in accordance with the terms and conditions thereof.

THE CINCINNATI HAMILTON & DAYTON RAILWAY CO.
(Signed) F. H. SHORT, Secretary. By M. D. WOODFORD, President.

The additional bonds were issued on account of the old Chicago & Ohio River RR., (lately owned by the Peoria Decatur & Evansville Ry.) acquired after foreclosure.—V. 68, p. 524; V. 69, p. 695.

Kansas City Pittsburg & Gulf Ry.—*Foreclosure.*—The State Trust Co., as mortgage trustee, proceeding with the foreclosure suit filed last spring, has applied to the Federal Court at Kansas City for a decree of sale, six months' interest being in default.—V. 69, p. 743.

Missouri Kansas & Texas Ry.—*Demurrer Overruled.*—Judge Townsend of the United States Circuit Court for the Southern District of New York, on Oct. 7, overruled the demurrer entered in the suit brought by the Mercantile Trust Co. against the railway company for non-payment of full interest on the second mortgage 4s during the time when they were entitled to interest only if earned. (See V. 66, p. 1189.) The demurrer claimed that a proper account was rendered for the period August 31, 1891, which disclosed no net earnings available for such payment. As this amounts to a denial of the allegations of the bill, and as it is impossible properly to determine the merits of the questions raised without the introduction of evidence, the judge orders the demurrer overruled.—V. 69, p. 643.

Pittsburg & Western Railway.—*Reorganization Notice.—Offer to Purchase First Mortgage 4s at Par.*—J. P. Morgan & Co. announce that more than 80 per cent in amount of the first mortgage 4 per cent gold bonds of 1887 have been deposited according to the terms of their notice of Dec. 14, 1898.

They further announce that they have made arrangements with the Reorganization Managers of the Baltimore & Ohio RR. Co. whereby, in case the latter issue any plan of reorganization of the Pittsburg & Western Railway Co. prior to Dec. 14, 1899, the depositors under the Morgan agreement will be given an option for at least thirty days, to take par and interest in cash, or to have their bonds included in the plan on the basis of new securities.

If any depositor, rather than await such plan, desires to sell his bonds for cash, he may now present his receipt or certificate at the office of J. P. Morgan & Co. for stamping, and at the expiration of thirty days thereafter he will receive par and accrued interest therefor at said office.—V. 69, p. 385.

Pittsburg Cincinnati Chicago & St. Louis Ry.—*Called Bonds.*—Two hundred and five thousand dollars ($205,000) first mortgage bonds of the Jeffersonville Madison & Indianapolis RR. are called for payment at 110 and interest on presentation at the Farmers' Loan & Trust Co.—V. 69, p. 646.

Rapid Transit in New York City.—*Contract Approved.*—Corporation Counsel Whalen on Wednesday approved the form of the proposed contract for the construction of the rapid transit road. In a letter to the commission he insists that inasmuch as the building of the road in the borough of the Bronx and in the upper part of Manhattan will largely increase the taxable value of property in those sections, that it is only fair to the taxpayers that measures be taken to build the northern sections of the road first and as promptly as possible. The Commission has decided to ask the Appellate Division of the Supreme Court to cut down the amount of the contractor's bond, which is now fixed at $14,000,000.—V. 69, p. 704.

Southern Pacific Company.—*New Securities Listed.*—The New York Stock Exchange has listed the company's $38,818,500 four per cent gold bonds Central Pacific stock collateral, due in 1949, but subject to call at par and interest at any time upon notice; also $67,274,200 additional common stock, making total amount listed to date $193,802,100. The total issue of collateral bonds is limited to $36,819,000, of which $8,000,000 (additional to those now listed) are reserved for future additions, etc., on account of the Central Pacific. The outstanding issue is secured by deposit of all the stock of the Central Pacific Railway and the additional bonds will be issued from time to time, on certain conditions, only on further deposits of preferred stock. The position of the company as the result of these new issues is shown briefly in our INVESTORS' SUPPLEMENT and in more detail in the CHRONICLE of Feb. 25, 1899, page 378. See also statement for Central Pacific Railway above.—V. 69, p. 646.

Third Avenue RR. of New York.—*$4,000,000 New Stock Listed.*—The New York Stock Exchange has listed the $4,000,000 stock recently sold at par to the stockholders, making the total listed $16,000,000. The proceeds of this $4,000,000 new stock "are to be used in payment of changing motive power and retiring in part the floating debt." This last, June 30, 1899, was $13,385,123.—V. 69, p. 744.

Toledo St. Louis & Kansas City RR.—*Rehearing Denied.*—The United States Court of Appeals at Cincinnati has denied

the petitions for a rehearing, and it is expected the decree of foreclosure will be entered at once and a date of sale fixed. The receiver has paid to the Continental Trust Co. sufficient cash to cancel all but about $140,000 of the receiver's certificates. —V.69, p. 384.

Union Pacific Ry.—*Stock.*—The stockholders have authorized the proposed increase of the capital stock to provide for conversion of outstanding bonds and stock of the Oregon Short Line and Oregon Railroad & Navigation Company. Of the increase, $25,000,000 is preferred stock and $7,718,600 common stock. See V. 69, p. 492, 592.—V. 69, p. 695.

Wabash RR.—*Des Moines Division Mortgage.*—The stockholders, at the annual meeting on Oct. 21, authorized the issue of bonds under the Des Moines Division mortgage up to the limit of $1,800,000, to provide for the construction of 28 miles of new line. All the directors were re-elected.—V. 69, p. 538, 549.

INDUSTRIAL, GAS AND MISCELLANEOUS.

American Chicle Co.—*Dividend.*—A quarterly dividend of 1½ per cent on the preferred stock has been declared, payable on the 16th inst; also a dividend of 1½ per cent on the common stock, payable the same day—both to stock of record Oct. 14. H. Rowley is Treasurer.—V. 68, p. 1,223.

American Pneumatic Service Co.—*First Dividend.*—The directors have declared a dividend of 1½ per cent on the preferred stock, payable Oct. 25 to stockholders of Oct. 18.—V. 69, p. 697.

American Window Glass Co.—*Over-subscribed.*—The stock is said to have been over-subscribed.—V. 69, p. 744.

Blue Mountain (Md.) Iron & Steel Co.—*Mortgage for $500,000.*—This company, having purchased the Catoctin furnace property, in Frederick County, Maryland, has made a mortgage to the Produce Exchange Trust Co. of New York, as trustee, covering the entire property, consisting of about 10,500 acres of land around the furnace, together with buildings, etc., to secure $500,000 of 5 per cent sinking fund bonds due in 1929. Abraham Sharp is Treasurer and Jewell Keely President of the new company. The Catoctin furnace, it is stated, was founded about the year 1776, and was actively operated until about 10 years ago.

Buffalo Gas Co.—*Consolidated.*—The stockholders of the Buffalo City Gas Co. on Oct. 7 voted to consolidate their company with the Buffalo Gas Light Co. under the title of Buffalo Gas Co., per plan in V. 69, p. 129. Papers for the consolidation were filed at Albany on Thursday. Later, it is expected, the new company will merge the Mutual Gas Co. The People's Gas Light & Coke Co. (the Addicks Co.) will remain a separate corporation for the present, but it will be controlled by the new company, which owns 90 per cent of its bonds and stock. The directors of the Buffalo Gas Co. are:

Alexander C. Humphreys, Daniel O'Day, Henry Seligman and Stephen Peabody of New York, Robert C. Pruyn of Albany, Robert L. Fryer, Bronson C. Rumsey, Franklin D. Lock, Charles Serrick, John A. Kennedy and Wm. S. Risley, of Buffalo.

Mortgage—Additional security for 5s of 1897.—On Oct. 6, prior to the above mentioned consolidation, a mortgage for $5,900,000 was made to the New York Security & Trust Co. as trustee, by the Buffalo Gas Light Co., as additional security for the $5,900,000 five per cent bonds issued by the Buffalo City Gas Company in 1897. The consolidated company itself is to make a blanket mortgage for $7,000,000 of 5s, of which $5,900,000 to be reserved against this prior issue.—V. 69, p. 129.

Chesapeake & Potomac Telephone Co.—*New Mortgage.*—The directors have authorized a new mortgage to the American Security & Trust Co. of Washington, as trustee, to secure $1,500,000 of 5 per cent bonds due in thirty years, but subject to call in ten years. Of the issue, it is understood that $400,000 will be used to retire, at or before maturity, the existing first mortgage, $500,000 has been sold to a syndicate, and the remainder will be held in the treasury.

Chicago Edison Co.—Commonwealth Electric Co.—*Consolidation.*—The consolidation plan, it is said, will be issued in a few days, providing for an authorized issue of $25,000,000 stock and $25,000,000 4 per cent bonds. Report says Edison stockholders will get for each $100 of their shares $200 in the new bonds and a bonus of 50 per cent in the new stock. The balance of the loan ($15,000,000) will be retained in the treasury to retire the bonds of the old companies.—V. 69, p. 441.

Continental Automobile Co.—*Prospectus.*—This company, incorporated under the laws of New Jersey, with $8,000,000 authorized capital stock, of which 35,000 shares (or $3,500,000) is to be 6 per cent cumulative preferred, has acquired by purchase the business, patents and property (free and clear) of the Winton Motor Carriage Co., Cleveland, O.; the Manhattan Oil Motor Co., Jersey City, N. J.; the National Motor Carriage Co., New York. The 35,000 shares of the preferred stock are offered for subscription at par, with bonus of 100 per cent in common stock, at the Continental Trust Co., New York. The directors are:

Hon. Anthony Higgins, Wilmington, Del.; William H. Bulkeley, Hartford, Conn.; William H. Lake, New York; W. H. Nixon, Philadelphia, Pa.; Charles T. Welles, Hartford, Conn.; George H. Brown, Cleveland, Ohio; A. M. Jordan, Atlantic City, N. J.; W. C. Hendrickson, Belle Mead, N. J.

The company owns and controls 49 domestic and foreign patents relating to the use of gasolene, kerosene and petroleum for automobiles, etc. Its manufacturing establishments at Jersey City and Cleveland, O., have, it is claimed, a present capacity of 500 automobiles and 1,800 marine and stationary motors per year. The value of the fixed assets does not appear. Gasoline motors are also produced by a number of other companies.

Cumberland (Bell) Telephone & Telegraph Co.—Ohio Valley Telephone Co.—*Increase of Stock.*—The Cumberland company, we are informed, has decided to increase its capital stock from $3,600,000 to about $4,500,000. Of the new stock about $500,000 is to be used to pay for a controlling interest in the Ohio Valley Telephone Co., said to be about 60 per cent of the Ohio company's capital of $550,000. It appears, therefore, that there is no absolute consolidation of the two companies, the Ohio Valley Company being still maintained as a separate corporation, but with the same executive officers as the Cumberland company.—V. 69, p. 745.

Distilling Co. of America.—*New Stock Ready.*—The company's shares are now being issued at the Central Trust Co. in exchange for the stock of the American Spirits Manufacturing Co., Kentucky Distilleries & Warehouse Co., Spirits Distributing Co. and Standard Distilling & Distributing Co., in accordance with agreements dated June 21, 1899, and July 28, 1899.—V. 69, p. 745.

Electric Vehicle Co.—*President.*—R. McAllister Lloyd has been elected President in place of Isaac L. Rice, retired. The executive committee is composed of Messrs. Isaac L. Rice, John Jacob Astor, George H. Day and Martin Maloney.—V. 69, p. 647.

Hudson County Gas Co.—United Gas Improvement Co.—*Consolidation.*—The Hudson County Gas Co., with a capital stock of $10,500,000, on Saturday last absorbed by consolidation, in the interest of the United Gas Improvement Co., all the gas companies of Hudson County, N. J., viz.:

Consumers' Gas Co. of Jersey City (stock $2,000,000, par $100, 1st M. 6s due 1904, $600,000); People's Gas Light Co. ($506,300 stock, par $50, paying 10 per cent yearly; Jersey City Gas Light Co. (stock $750,000, par $20, paying 10 per cent yearly); Hudson County Gas Light Co. of Hoboken (stock $600,000, at last accounts paying 10 per cent yearly). Bayonne & Greenville Gas Light Co. (stock $162,525, par $25, paid in (?).

On Oct. 7 the directors of the Consumers' and the Bayonne & Greenville Gas Companies voted to sell their stock at 100 and 250 respectively. The other companies agreed last July to the terms offered, see V. 69, p. 80, 132. A large gas plant, it is said, will be built on the Hackensack meadows.

New Bonds.—The Hudson County Gas Co. has authorized an issue of $10,500,000 five per cent 50-year gold bonds, but only $8,000,000 to be issued at present. The subscription price, it is stated, was 102½. It is understood that the bonds will be dated Nov. 1, 1899, and receive interest semi-annually, May and November. The new bonds are a first mortgage, subject only to prior lien of $600,000 on one of the properties, maturing shortly. For this $600,000 of the new bonds have been set aside in trust.—V. 69, p. 285, 80.

Manufactured Rubber Co.—*Listed in Philadelphia.*—The Philadelphia Stock Exchange has listed the company's $5,000,000 common and $1,000,000 preferred stock, par value of each, $50; common stock, full paid; preferred stock, $10 paid; registered with the Provident Life & Trust Company of Philadelphia. Transfer office, 815 Drexel Building. No floating or funded debt on July 7, 1899.—V. 68, p. 1025.

National Light & Power Co.—*Nature of Enterprise.*—This company was incorporated at Trenton, N. J., on May 3, with a capital of $15,000,000, all of one class and in $100 shares. The prospectus now issued states that the company controls a chemical product discovered in August, 1898, which will "generate the electrical current at a nominal cost. Enough of the product may be put into capsules, and carried in the vest pocket, to re-charge a battery." Applications for numerous patents have been made. The directors are:

M. M. Belding, of Belding Brothers Silk Co., New York; E. L. Fuller, President Retsof Salt Co., New York; T. H. Watkins, of Simpson & Watson, coal shippers, Scranton; M. D. Valentine, of the Valentine Brick Co., Woodbridge, N. J.; E. S. Savage, lawyer, New York, and John Post, the inventor of the battery. The office is at 10 Wall St.—V. 68, p. 1025.

Pacific Coast Biscuit Co.—*Authoritative Statement.*—This company, with an authorized capital stock of $4,000,000, has absorbed a number of the principal cracker factories of the Pacific coast, and a large proportion of the candy business of that section, conducted by the plants named below. Last spring a conditional purchase of the properties was made, but the consummation was deferred until last month. The purchasers are the same persons who were interested in the original transaction, acting through Dean & Shibley of Providence and New York. The following data are furnished:

The factories acquired are: The Portland Cracker Co. of Portland, Ore.; the Washington Cracker Co. of Spokane, Wash.; the Seattle Cracker & Candy Co. of Seattle, Wash.; the Southern California Cracker Co. of Los Angeles, Cal., and the Oregon Cracker Co. of Portland, Ore. Some of these companies are manufacturers of candy as well as crackers. The distinctive candy manufacturers are: Louis Saroni & Co. of San Francisco, Cal.; the Los Angeles Candy Co. of Los Angeles, Cal.; the Queen City Candy Co. of Seattle, Wash; the Capital Candy Co. of Sacramento, Cal.; the Sweet Candy Co. of Portland, Ore.

Negotiations are under way for the purchase of additional properties. Of the capital stock, $1,500,000 is preferred 7 per cent cumulative, of which $950,000 has been issued. The authorized common stock is $2,500,000, of which $2,000,000 has been issued. There is also an authorized issue of $1,500,000 first mortgage 20-year gold 6s, of which $1,000,000

has been issued. The trustee under the mortgage is the Produce Exchange Trust Co. of New York City. The present officers of the biscuit company are: President, Charles E. Ide of Syracuse, N. Y.; Treasurer, John G. Hanrahan of New York City.—V. 68, p. 928, 978.

Pacific Mail Steamship Co.—*New Vessels.*—Full particulars regarding the two new vessels under construction for service on the Pacific Ocean will be found in the annual report, V. 68, p. 1073: V. 69, p. 127.

Philadelphia Electric Co.—National Electric Co.—Pennsylvania Manufacturing, Light & Power Co.—*Consolidation—New Trust Certificates.*—The Philadelphia Electric Co., organized last week to unite the great electric light interests of Philadelphia, is authorized to issue $25,000,000 capital stock in $25 shares, on which $2 50 per share will be called up. This will provide an immediate working capital of $2,509,000. There will also be issued about $15,000,000 collateral trust 4 per cent certificates in exchange for the shares of the existing companies. The stock of the Pennsylvania Manufacturing Light & Power Co. is $15,000,000, in shares of $50 each (10% paid), that of the National Electric Co. is $17,500,000, also in shares of $50 each, but after Oct. 16 $12 50 paid, an instalment of $2 50 having been called for that date. Each share of stock of the Pennsylvania Company is entitled to $35 in trust certificates, and each share of National Electric to $13 in trust certificates.

This exchange, therefore, will call for the issue of trust certificates to a total of about $15,000,000. The National Electric Co. is taken in free of obligations, but the Pennsylvania Company's plant is subject to about $15,000,000 five p. c. Philadelphia Electric trust certificate 5s of 1898, and about $2,000,000 Edison Electric trust certificate 5s of 1896. The interest charge ahead of the new stock will thus aggregate about $1,450,000. Each holder of three shares of National Electric or Penn. Manufacturing will be entitled to subscribe for two shares of the stock of the new company. The National Electric Co., it is stated, now owns nearly 40,000 of the 50,000 shares of the Southern Electric Light & Power Co.—V. 69, p. 745.

Pottstown Iron Co.—*Not to Issue $1,000,000 Preferred Stock.*—A press despatch says that the first preferred creditors believe that reorganization can be satisfactorily accomplished under the plan adopted one year ago, and that therefore the recent plan for the sale of preferred stock has fallen through.—V. 69, p, 593.

Procter & Gamble Co.—*Refunding.*—The stockholders have authorized the refunding of the $2,000,000 of 6 per cent bonds (subject to call in 1900) at not exceeding 4 per cent interest.—V. 59, p. 291.

Railway Automatic Sales Co.—*Dividends.*—The company has declared a dividend of 75 cents per share on the common stock for the half-year ending Oct. 1st, payable Oct. 10th; also the seventh consecutive 2 per cent quarterly dividend on the pref. stock, payable Oct. 4th. Henry Rowley is Secretary and Treasurer; office, 148 Sands St., Brooklyn. The company controls the automatic boxes for the sale in railway stations and elsewhere of "tutti-frutti" chewing gum, etc. The authorized capital stock is $3,000,000, of which $250,000 is 8 per cent cumulative preferred, par value of shares $100. Stock issued—common, $2,617,000; preferred stock, $140,000; no bonds. In April, 1899, the common stock paid 30 cents per share.

San Luis Potosi Electrical Co.—*Earnings.*—At the annual stockholders' meeting held Oct. 4, at 71 Broadway, the Treasurer submitted his report for the fiscal year ending Sept. 1, showing gross earnings of $71,896; operating expenses, including salaries, taxes, interest on bonds, etc., $53,165; surplus, $18,231. Surplus for preceding year, $4,548. The capital stock is $100,000 and bonded debt $90,000. The company was incorporated under the laws of West Virginia in 1896, and has a fifty-year contract for electric lighting in San Luis Potosi, Mexico.

Scott-Janney Electric Co.—*Stock Offered.*—This company was recently incorporated in New Jersey, the authorized capital stock being 300,000 shares, $50 per share, non cumulative 7 per cent preferred stock, and 300,000 shares, $50 per share, common stock, full paid, non-assessable.

There has recently been offered for subscription through the Real Estate Trust Co., Philadelphia; Lathrop R. Bacon & Co., New York; Massachusetts Loan & Trust Co., Boston, and George B. Hill & Co., 224 Fourth Avenue, Pittsburg, 50,000 shares ($2,500,000) of the preferred at par ($50) with 20 per cent full paid common stock as a bonus. Prospectus says:

This company is organized to manufacture and sell alternating and direct current apparatus, motors, dynamos, arc lamps and transformers, under patents granted for inventions of Gordon J. Scott, Esq., Chief Engineer of the company. The company has purchased all of the patents, property and assets of every kind of the Scott & Janney Electric & Manufacturing Co., the stockholders of which company have accepted in payment stock of this company and have also agreed to waive all dividends on preferred stock until after a dividend has been earned and paid upon the $2,500,000 of preferred stock now offered for subscription. The money acquired from the sale of the treasury stock now offered will be used in the expansion of the business, including the erection of new buildings and increased machinery.

In order that the company may be always in a position to obtain iron and steel, it has made arrangements to acquire a controlling interest in one of the most modern iron and steel plants of large capacity in the State of Pennsylvania. Attention is called to the "Electrical Review" of Aug. 16, 1899.

The company claims among other things that it can in comparison with the cost of electrical output of other companies produce greater efficiency at one-third less cost. Its controller maintains any speed between zero and maximum and saves from 30 to 50 per cent of the energy now used to propel cars.—V. 69, p. 388.

Sloss-Sheffield Steel & Iron Co.—*Deposits.*—Considerably over 75 per cent of the stock of the Sloss Iron & Steel Co. has been deposited, and to accommodate distant holders further deposits will for the present be accepted at the Central Trust Co. Additional pledges this week, it is stated, have made the total number of shares assented over 90 per cent of the entire issue. Only 51 per cent was necessary to make the plan operative.—V. 69, p. 388, 286.

Standard Shoe Machinery Co.—*Consolidation.*—This company on Monday filed articles of incorporation at Trenton, N. J., preparatory to acquiring the following concerns and patented machines:

Woodward Manufacturing Co., machines for heel work.
Bay State Shoe Machinery Co., welt and turn, lock stitch stitcher, welt beater, welt skiver, bobbin winder, welt beveler and groover, rough rounder, stitch and sole leveling machines.
Buzzell's patents for spring heel and heel breasting machines.
Sinning Lasting Machine Co. lasting machine, also patented in England.
McDowell's patents for a heel and sole trimming machine.

The Woodward Company derives its income partly from royalties and partly from its patent collar clinch nail, of which it has the exclusive sale. The Bay State machines are of recent invention, but are now ready for the market; it is claimed they are equal to the Goodyear machines. The Sinning lasting machines have been in use for five years.

The new company is authorized to issue $2,000,000 7 per cent cumulative preferred stock (preferential as to capital as well as dividend) and $3,000,000 common stock; but of these amounts there will be retained for future acquisitions $500,000 each of preferred and common stock. The prospectus estimates that the net profit for the first year available for dividends will amount to $310,000.

The directors, it is stated, will be:

E. B. Beecher (Diamond Match Co.), Westville, Conn.; B. F. Spinney, shoe manufacturer, of Norway, Me., and Lynn, Mass., and President of National Security Bank of Lynn; J. N. Smith, retired shoe manufacturer of Lynn, Mass; W. B. Hosmer, President Bay State Shoe Machinery Co., Boston; H. E. Bothfeld, Treasurer Woodward Manufacturing Co., Boston, Mass.; Thomas G. Plant Co., shoe manufacturers, Boston, Mass.; W. W. Spaulding, shoe manufacturers, Haverhill, Mass.; J. Stuart Rusk, of Gilman & Rusk, lawyers, Boston, Mass.; R. F. Spencer, of Hamilton, Brown Shoe Co., St. Louis; Elihu Thomson, of General Electric Co., Swampscott, Mass.; F. W. Curtiss, of Curtiss, Jones & Co., shoe manufacturers, Reading, Pa.; E. P. Reed, shoe manufacturer, Rochester, N. Y., and F. C. Pingree, of Pingree & Smith, shoe manufacturers, of Detroit, Mich.—V. 69, p. 182.

Talladega (Ala.) Light & Water Co.—*Receiver.*—On Oct. 5 T. L. Bellingrath was appointed by Judge Bruce receiver of the company on application of the State Trust Co. of New York, in the suit to foreclose the $60,000 mortgage.

Union Ferry Co.—*New President*—Julian B. Fairchild has been elected President, vice Wm. H. Male, resigned.—V. 69, p. 757.

United Power & Transportation Co.—*Listed in Philadelphia.*—The Philadelphia Stock Exchange has listed:

The company's $3,124,000 common stock, in shares of $25, upon which there has been paid in $10 per share in cash. The authorized issue of capital stock is $12,500,000; funded debt, none; floating debt, $325,000, offset by cash and accounts receivable amounting to $404,426.

There have also been listed $7,845,000 United Railways gold trust certificates, issued by the New York Security & Trust Co as trustee, in $1,000, $500 and $100 pieces. Total authorized issue $8,000,000.

Also $1,000,000 Delaware County Railway gold trust certificates, issued by the Real Estate Title Insurance & Trust Co. of Philadelphia, as trustee, in $1,000, $500 and $100 pieces. Total issue $1,000,000.

The principal of both series is due at option of holder on July 1, 1949, and thereafter on any Jan. 1 or July 1, at the option of the United Power & Transportation Co. For both series, also, the semi-annual interest (J. & J.) and the principal are payable in gold coin, free of tax, at the office of the Real Estate Title Insurance & Trust Co. of Philadelphia, trustee.

A list of the securities owned by the company, including those deposited against the above trust certificates, will be found on page 71 of our STREET RAILWAY SUPPLEMENT for August.—V. 69, p. 133.

Warwick Iron & Steel Co.—*Dividend—New Stock.*—The company has declared a quarterly dividend of 2 per cent, and an extra dividend of ½ of 1 per cent, both payable Nov. 10 to stock of Oct. 31. Stockholders of that date can also subscribe to $500,000 new stock in the proportion of one of the new for two of their present holdings. The present stock is $1,000,000 in full paid $10 shares.—V. 69, p. 232.

Westinghouse Machine Co.—*New Steel Plant.*—A press despatch says that the company intends to build a steel foundry and forging plant at East Pittsburg that will cost $1,250,000, and have a capacity of 80 tons of steel castings and forgings a day and will therefore issue $1,250,000 bonds, making its total indebtedness $1,600,000. The capital stock was increased last spring from $1,500,000 to $3,000,000. See also item on page 802.—V. 68, p. 431.

—H. B. Hollins & Co., of this city have issued their October circular of investment securities, including ferry, gas, street railway and railroad bonds. In the case of the last named the net yield as well as the price is given.

—Messrs. Fisk & Robinson, 36 Nassau St., have issued a very timely circular giving the facts about the Central Pacific refunding operations, the new securities under which will be issued on Monday.

—$66,000 Augusta, Ga., 30-year refunding bonds are offered for sale by Rosenberger & Livermore, 40 Wall Street.

Reports and Documents.

READING COMPANY.

SECOND ANNUAL REPORT—FOR FISCAL YEAR ENDED JUNE 30, 1899.

The Reading Company submits, for the information of its stockholders, the following report, not only as to the affairs of that Company, but also as to those of the Philadelphia & Reading Railway Company and the Philadelphia & Reading Coal & Iron Company, of which corporations substantially all the stock is owned by the Reading Company.

In this report the business of the three companies will be discussed as in the previous report without constant reference to the fact that each of the three companies above named is entirely distinct from the other, has a distinct organization, and is engaged in a distinct occupation.

The joint operations of the three companies for the twelve months, July 1, 1898, to June 30, 1899, resulted in net earnings which were sufficient to meet all interest and other charges, all expenditures for betterments and for the maintenance of equipment, and left a surplus of $940,464 81 after setting aside $224,744 08 as an accident fund; the Board having been led by the serious accident near Exeter, of May 12th last, to consider the desirability of providing for unavoidable contingencies, by creating a fund out of which to make the payment of claims arising from this and similar causes, and it has deemed it prudent to reserve for this purpose $224,744 08 of the surplus of the year, as shown in Consolidated Income Account, page 802, this amount being the surplus of the Railway Company.

Eliminating all duplication of accounts between the three companies, the results for the past fiscal year may be stated in their simplest form as follows:

Year Ended June 30.	1898-9.		1897-8.	
RECEIPTS:				
Reading Company	$236,482 53		$360,236 78	
Philadelphia & Reading Railway Company	23,002,587 63		21,936,834 24	
Philadelphia & Reading Coal & Iron Company	23,643,837 76	46,882,907 92	22,909,553 29	45,256,624 31
EXPENSES:				
Reading Company	21,579 49		16,916 45	
Philadelphia & Reading Railway Company	13,880,164 32		12,386,028 57	
Philadelphia & Reading Coal & Iron Company	22,742,102 82	36,643,846 63	22,433,314 80	34,836,259 82
		10,239,061 29		10,420,364 49
FIXED CHARGES AND TAXES:				
Reading Company	2,819,537 33		2,672,408 18	
Philadelphia & Reading Railway Company	5,775,618 43		5,841,773 22	
Philadelphia & Reading Coal & Iron Company	478,696 64	9,073,852 40	529,763 03	9,043,944 43
	Surplus	1,165,208 89	Surplus	$1,376,420 06
Out of which has been reserved as an accident fund		224,744 08		
Leaving Net Surplus		$940,464 81		

These results will be found stated in more detail on page 802.

PHILADELPHIA & READING RAILWAY CO.

The receipts of the Railway Company arising from the several classes of business compare as follows for the last six years, the period in each case being the twelve months ended June 30th:

	Years Ended June 30.					
	1898-9.	1897-8.	1896-7.	1895-6.	1894-5.	1893-4.
Coal Traffic	$10,085,700 82	$9,931,895 97	$9,535,676 77	$9,706,230 28	$9,759,037 02	$10,319,816 33
Merchandise Traffic	7,824,888 41	7,163,169 88	6,455,030 63	7,141,240 22	6,402,666 63	5,837,411 08
Passenger Traffic	4,012,728 77	3,877,546 68	3,763,890 07	3,994,328 60	4,011,713 59	4,179,588 09
Miscellaneous	420,364 58	389,951 21	377,539 21	392,182 17	368,060 61	362,986 86
Mail	112,510 23	112,677 90	103,157 51	100,780 15	97,731 86	97,805 38
Total	$22,456,192 81	$21,475,241 64	$20,235,294 19	$21,324,761 42	$20,639,209 71	$20,797,607 74

The tonnage of anthracite carried increased from 9,464,598 tons in 1897-8 to 9,533,693 tons in 1898-9, a gain of 69,095 tons, or 0·7 per cent, and the tonnage of bituminous coal increased from 3,517,069 tons to 4,201,622 tons, a gain of 684,553 tons, or 19·5 per cent. The revenue from coal traffic increased from $9,931,895 97 to $10,085,700 82, a gain of $153,804 85, or 1·6 per cent.

Merchandise traffic increased from 9,862,641 tons to 11,385,928 tons, a gain of 1,523,287 tons, or 15·4 per cent, and the earnings therefrom increased from $7,163,169 88 to $7,824,888 41, a gain of $661,718 53, or 9·2 per cent.

The number of passengers increased from 18,671,433 to 19,689,787, a gain of 1,018,354, or 5·4 per cent, and the passenger revenue increased from $3,877,546 68 to $4,012,728 77, a gain of $135,182 09, or 3·5 per cent.

Comparing these earnings with those of the five previous years, the total is the largest for six years. Coal earnings were exceeded only in 1893-4; merchandise and miscellaneous earnings are the largest in the six-year period, and passenger earnings were exceeded in 1893-4.

The work of increasing the efficiency and promoting the economical operation of the Railway Company's roads, shops, terminal facilities and equipment has been continued throughout the year, and considerable expenditures have been made for this purpose and included in operating expenses.

The Philadelphia & Reading Railway is somewhat peculiar, in that its system includes several railroads which have been acquired from time to time in the last thirty years, and which were constructed to serve local purposes, and are only partially adapted to the movement of traffic in the direction of the main current of business at the present time.

The energies of the Reading companies were devoted largely in the past to the acquisition of coal lands, to the development of the iron business, the coal bussness, as well as some other branches of business in which they are not now engaged, and to the acquisition of railroad lines which are not now a part of the Reading system; but the work of consolidating the railway system and making it an harmonious whole did not have as serious attention as it seems to deserve.

When, after the reorganization of the Company in 1896, it became necessary to consider how the Reading's transportation system could be best adapted to the efficient and economical movement of business, it was found that much needed to be done in many directions.

This statement does not refer so much to the main line of railroad, which, though built sixty years ago, was a most substantial piece of engineering work, nor to some of the main branches which were also in good condition, but a number of the important secondary lines, notably, the 123 miles of the Little Schuylkill and Catawissa railroads between Port Clinton and Newberry Junction, and the 42 miles of the Philadelphia Harrisburg & Pittsburg RR. between Harrisburg and Shippensburg, required immediate and very considerable attention.

To go somewhat more into detail: the Railway Company has never had an adequate terminal yard at Newberry Junction, at which point it exchanges business with the Erie, the Fall Brook and the Beech Creek railroads, and it has been obliged to rely mainly upon the terminal facilities belonging to the Fall Brook Railway Company. As these are now required by that Company for its own business, the Railway Company has been obliged to considerably increase its own facilities, and has built 8 12 miles of new tracks, which increases the capacity of the yard from standing room for 940 freight and coal cars to room for 1,650 cars This is ample for present requirements, and the Company has sufficient ground at that point for any extension that may be required in the near future.

Many of the bridges and viaducts which, when they were built, had been adequate to carry the light equipment then in use, were found to be insufficient to meet the demands which are made upon them now by the increased weight of equipment and by the increased speed at which traffic is moved, and while these structures were still safe to carry the engines and cars that were being sent over them, it was not possible to use upon them the heaviest class of equipment.

To facilitate the movement of freight cars over the Catawissa Railroad, two new sidings have been constructed of an aggregate length of 1·31 miles, and five other sidings have been extended by an aggregate length of 1·99 miles, and two bridges of an aggregate length of 116 feet have been renewed.

On the Little Schuylkill Railroad six new steel bridges of an aggregate length of 705 feet have replaced a like number of old wooden structures.

On the main line, additional sidings have been built of an aggregate length of 5·38 miles, and three bridges of an aggregate length of 148 feet have been renewed.

The Philadelphia Harrisburg & Pittsburg Railroad connects at Shippensburg with the Western Maryland Railroad, these two roads constituting the main avenue over which the Reading's interchange of business with the South and Southwest is made. There were at that point grades of 110 feet per mile east-bound and 84 feet per mile west-bound, which necessitated the use of assistant engines for all freight trains passing Shippensburg. A section of track 1·59 miles in length has been built which avoids these excessive grades and brings that part of the railroad to the ruling gradient of 37 feet per mile. Two bridges of an aggregate length of 188 feet have also been rebuilt.

Similar work, but of less magitude, has been done at a number of other points, and there is other work in progress which will be completed during the current year.

On the Catawissa road, a number of high timber viaducts have been replaced by steel structures; and the bridges over streams have also been very largely renewed. The grades which in some cases were in excess of the ruling gradient have been reduced; sidings and water stations have been increased in number, and the existing ones made more efficient, so that the line between Port Clinton and Newberry Junction, and the terminal yards required for receiving and delivering business from connecting roads, have been greatly improved and increased; and the Catawissa Railroad is at present in shape to handle efficiently whatever business may be sent to it, and to pass the heaviest equipment with safety.

On the Philadelphia Harrisburg & Pittsburg Railroad this work has not been so imperatively needed, nor will it be so extensive, but it must be done soon, as the business is fast outgrowing the capacity of the road to handle it.

Extensions have been made of the system of electric signals which are used to guard the railroad at points where the business is exceptionally heavy. This system of signals is now complete from Philadelphia to Trenton Junction on the Bound Brook Railroad, and work is now in progress, and should be completed this fall, which will make the system complete on the main line between Philadelphia and Pottsville. This work must be extended from time to time on the sections of the road that are most in need of it, as it is necessary to enable freight trains to move with the requisite speed and safety.

Considerable expenditures have been required in and about Philadelphia, where it was possible to secure a very great amount of business whenever there should be adequate preparation made to receive and handle it. The wharves on the Delaware River were originally constructed for a smaller class of vessels than are now used in ocean traffic; and the deepening of the Delaware River, and the removal of the Port Warden's line several hundred feet toward the channel made it imperative to extend or rebuild the wharves that were needed for the reception of the large vessels of the ocean lines. This work has been vigorously prosecuted and is nearing completion.

Pier No. 8 on Delaware Avenue, between Chestnut and Walnut streets, has been rebuilt and extended to the Port Warden's line, and is now fully and profitably occupied. Pier No. 25, at the foot of Willow Street, has been also extended to the Port Warden's line, as have also two other freight piers and one coal pier at Port Richmond.

The terminal freight and coal yards at Port Richmond, which were inadequate in size and uneconomical in arrangement, have been remodeled and extended, and are now adequate to do the large and rapidly increasing business at that point.

The Reading Company is the owner of all the rolling and floating equipment formerly belonging to the Philadelphia & Reading Railroad Company. When the railroad passed into the control of the Philadelphia & Reading Railway Company this equipment was leased to that Company which undertook to keep unimpaired its carrying capacity and its working efficiency. This stipulation has been fully complied with. The work of equipping locomotives and freight cars used in inter-State commerce with air-brakes and automatic couplers, as required by an Act of Congress, has been continued during the year, and much progress has been made in this work. The increasing business of the railway has made it necessary to make purchases of additional equipment which have been charged to capital account.

Not only has there been a great growth in the amount of tonnage carried by the Railway, but as the cars have gone over foreign roads more largely than heretofore, the tonnage mileage made by the cars has increased in even greater proportion than the tonnage.

In the period from the year ending November 30, 1894, to the year ending June 30, 1899, the total freight movement increased in tonnage mileage 47·0 per cent, while the tractive capacity of our freight locomotives increased only 7 6 per cent, and the carrying capacity of our freight and coal cars increased 23·9 per cent. It should, however, be remembered that, as during this period the small locomotives have been to a considerable extent replaced by large ones, the efficiency of our locomotive equipment has practically increased more than the figures given above would show.

Every effort has been made to get increased service out of the equipment, but the fact remained that business has been growing faster than the means of caring for it. Contracts for a large amount of new equipment were, therefore, made, and most of it has been delivered, but further large additions will be necessary in the coming year.

All losses arising from fire or marine disaster have been paid out of the Insurance Fund, and there is a small balance remaining in that fund.

Continuous efforts have been made to expand the business of the Reading Companies in all proper directions. The consumption of anthracite is not growing rapidly because it is more costly than bituminous coal, and this cost cannot be materially lessened. Our production and transportation of anthracite must, therefore, necessarily be limited, and while it is larger than that of any other company, it cannot be expected to show more than a moderate rate of increase. For the year ending November 30, 1889, the Railway carried a total of 8,795,496 tons of anthracite; for the year ending November 30, 1894, the total was 10,640,356 tons. and for the year ending June 30, 1899, the total was 10,199,531 tons.

It has, however, been possible to increase very largely the business of carrying bituminous coal, for which the numerous manufacturing establishments in our territory furnish a large market. The total amount carried by the Railway for the year ending November 30, 1889, was 1,243,912 tons; for the year ending November 30,1894, 1,690 228 tons, and for the year ending June 30, 1899, 4,687,814 tons.

A similar growth has been possible in merchandise freights, in regard to which the statistics are as follows: For the year ending November 30, 1889, 9,623,015 tons; for the year ending November 30, 1894, 8,250,404 tons, and for the year ending June 30, 1899, 12,750,281 tons.

The work which has been done to improve the economical value of the Reading Railway has already borne considerable fruit. Measured by the cost of transporting one ton one mile, the operations of the year ending June 30, 1899, show a gain of 24 per cent over the work of the year ending November 30, 1894, and a gain of 35 per cent over the work of the year ending November 30, 1889.

Further economies will be possible when certain improvements now contemplated shall have been completed, and though, on account of the great increase in the cost of material, these ecomies may not show largely in an actual reduction of the cost per ton mile, they will prevent or lessen the increased cost which, without them, would be inevitable.

We can then anticipate with reasonable confidence that the Reading Railway, from the compactness of its territory, the great development of the industries along its lines, and the general excellence of the gradients of its main line and important branches, will be able to do its business very cheaply and to get and retain its share of the business of the country; but the changes that are necessary to increase its economical efficiency can neither be averted nor postponed, and the sooner they are completed the sooner will the road be enabled to maintain and increase its earnings.

The Reading Companies have in the past confined their merchandise business mainly to inland traffic, and though an ocean service has been maintained at times, it has never heretofore been established on a very firm basis. After careful study of the question, measures were taken in the year 1897 to develop ocean business, and in August, 1897, the first steamship of a line between Philadelphia and London —called the Philadelphia Trans-Atlantic Line—left our Port Richmond piers. During the calendar year 1897 this line carried, in addition to its grain cargoes, 53,299,000 pounds of package freight, and in 1898 it carried 185,559,000 pounds of package freight in addition to its grain cargoes.

The Philadelphia Trans-Atlantic Line was not able at first to charter boats that were of sufficient capacity and up to modern requirements in all respects, and as the original charters expired larger vessels have been chartered, until at present the vessels in that trade are first-class as to capacity and as to economy in handling freight and transporting it. The first one of these new and larger vessels, the "West Point," left Philadelphia on its first voyage in July, 1899. The second, the "Montauk Point," is expected to clear for Philadelphia on her first voyage early in November, and the two remaining boats, which are now on the ways, will be ready for operations early in 1900. When these vessels shall have been completed and in service, it is expected that the line will be able to maintain a regular ten day's service between Philadelphia and London. Very satisfactory arrangements have been made for berth space at the West India Docks in London, and the line is steadily growing in its ability to handle freight and to secure it. This line is operated by its Managers, Messrs. Charles M. Taylor's Sons, of Philadelphia, who have been for a number of years the agents for such ocean traffic as the Reading Companies have done.

During the year 1897, Messrs. Peter Wright & Sons established a line from our piers to Rotterdam. This line is known as the Cosmopolitan Line; it has six boats engaged in the trade, with regular weekly sailings, and has proved successful in its operations, with the result of not only increasing the commerce of Philadelphia, but also of largely increasing the business of its trans-Atlantic port of Rotterdam, whose business has shown a great growth in the last year or two. During the calendar year 1897, the Cosmopolitan Line carried in addition to its grain cargoes 20,060,000 pounds of package freight, and during the year 1898 67,728,000 pounds in addition to its grain cargoes.

The Railway Company has done a considerable amount of export traffic via the Allan Line to Glasgow for some years. This business shows a satisfactory increase, and in the year 1898 it carried 52,301,000 pounds of package freight from the terminals of the Reading Railway Company in addition to its grain cargoes.

During the year 1898 arrangements were made for a monthly service of the steamers of the Hamburg-American Line, and in that year this line carried from the Willow Street Piers of this Company, besides its grain traffic, 38,-363,000 pounds of package freight.

Several other lines sailing from Philadelphia, but not from our piers—the Transport, American, Red Star, Keystone and other lines—exported during the year 1897, 38,-948,000 pounds, and in 1898 84,182,000 pounds of package freight that had been brought to tide by the Reading Ry.

The Philadelphia Trans-Atlantic Line has recently made arrangements to inaugurate a bi-monthly service to Avonmouth, Bristol, and to other points on the Bristol Channel. The first steamer in this line is announced to sail from Philadelphia on October 11, and it seems reasonable to expect that a profitable business will be built up in that direction.

This export traffic might have been developed more rapidly but for the lack of harbor facilities at Philadelphia, and all the facilities that we have created have been overcrowded as fast as they were ready to be put in use. With the new and improved piers now nearing completion, and the additional yard room afforded by the extension of the Port Richmond merchandise freight yard, the business can doubtless be handled in much greater volume, with much increased economy, and with more satisfaction to our patrons and to our connections.

The Philadelphia subway, as reported last year, is an undertaking on the part of the City of Philadelphia, at the joint expense of the city and the Reading Railroad Company, so to change the grade of about two miles of the Reading's tracks in the City of Philadelphia as to avoid all grade crossings of the streets by the railroad on Pennsylvania Avenue. Work on this improvement has progressed so far that the road is now partially in use, two tracks having been completed. The work is making satisfactory progress and will probably be completed within the next fiscal year.

The general decline in the rates of interest during the year was availed of to obtain as far as possible reductions in the amounts payable by the Reading Company and its affiliated Companies for ground rents and for interest upon mortgages covering properties owned by the Companies. Only in cases where the mortgages were overdue and the ground rents were redeemable could they be thus dealt with, but the number of such cases was large enough to warrant the effort being made. Most of the holders of the mortgages and ground rents acceded to our request for reductions in the rates and the annual saving thus effected was considerable.

In other cases where the mortgages on real estate and ground rents had been provided for by the reservation of General Mortgage bonds, and the holders declined to make the reductions asked for, the obligations were paid off and General Mortgage bonds issued in place thereof.

When the Philadelphia & Frankford Railroad Company came under the control of the Reading Company it had outstanding $497,000 five per cent First Mortgage bonds and $214,719 24 six per cent certificates of indebtedness. Under an agreement made May 4, 1894, between the bondholders and the Philadelphia & Reading Railroad Company, a certain percentage of the receipts from the business passing to and from that railroad was set apart to pay the interest upon the bonds, as well as the interest upon the certificates of indebtedness; but the fund thus provided proved inadequate for the purpose and the interest upon the bonds has been in default, while the interest upon the certificates of indebtedness has not been paid since their issue, not being due by the terms of the agreement under which they were issued till 1904. The interest of this company in the Philadelphia & Frankford Railroad Company rendered it important to avoid any complications that might arise from the continuance of these defaults. An offer was therefore made to purchase the bonds and certificates, and all of the bonds and nearly all of the certificates have been acquired. Since these purchases were made, the interest upon the bonds has been reduced to four per cent per annum, and the payment of the principal and interest guaranteed by the Reading Company and the bonds have been sold at a price that reduced the cost of the certificates to less than their par value, without any allowance for the accrued interest. Upon the cancellation of these certificates of indebtedness, this Company will obtain the certificates of the capital stock of the Philadelphia & Frankford Railroad Company, nearly all of which are this Company's property, and which had been pledged as security for the certificates of indebtedness.

Among the assets which were acquired by the Reading Company, as the result of the reorganization of the Philadelphia & Reading Railroad Company, were 1,723 shares of the Junction Railroad Company's stock. These shares were originally taken by the Philadelphia & Reading Railroad Company, in order to obtain equal rights with the Pennsylvania Railroad Company and the Philadelphia Wilmington & Baltimore Railroad Company over the line of the Junction Railroad, which connects the Philadelphia Wilmington & Baltimore Railroad with the Pennsylvania Railroad and the Philadelphia & Reading Railroad. After the Pennsylvania Railroad Company obtained the control of the stock of the Philadelphia Wilmington & Baltimore Railroad Company in 1881, the Reading Railroad Company was simply a minority stockholder, and although the stock as an investment was remunerative, yet under the circumstances it was not deemed advisable to have so large an investment where it could not be directly controlled by the company. The stock was, therefore, sold to the Pennsylvania Railroad Company at $150 per share.

The total amount of First Mortgage Five Per Cent Bonds of the Philadelphia Newtown & New York Railroad Company is $1,418,000. Of these bonds the Reading Company owns $849,100. The earnings of the Philadelphia Newtown & New York Railroad Company have never been sufficient to pay the interest upon all of its outstanding bonds, and therefore, on April 1, 1897, its funds being exhausted, it defaulted in the payment of interest. Immediately after the default occurred, negotiations were begun with the owners of the bonds which resulted in an agreement between them and this company that in consideration of the individual holders of the bonds agreeing to reduce the interest upon their bonds from five to three per cent per annum, the Reading Company would agree to guarantee the payment of the principal of those bonds and the interest thereon at the reduced rate, and would, in respect of the bonds held by it, agree that the payment of the interest thereon should be postponed to the payment of the interest upon the bonds of the individual holders in case the earnings of the Philadelphia Newtown & New York Railroad Company should be insufficient to pay the same. Of the $1,418,000 bonds issued, $62,000 are in the treasury of the Philadelphia Newtown & New York Railroad Company.

In accordance with the agreement under which the control of the stock of the Wilmington & Northern Railroad Company was acquired, as stated in last year's report, the Reading Company has endorsed its guaranty of the payment of principal and interest upon the $396,000 General Mortgage bonds of the Wilmington & Northern Railroad Company. It is not expected that the endorsement of this guaranty will involve any pecuniary obligation by the Reading Company, as the earnings of the Wilmington & Northern Railroad Company have always been sufficient to pay the interest upon its General Mortgage Bonds.

Owing to the inability of the management to obtain from some of the holders of the mortgages upon real estate and redeemable ground rents of the North Pennsylvania Railroad Company the concessions in the rates of interest, etc., which the condition of the money market justified, the North Pennsylvania Railroad Company made an issue, at the request of the Philadelphia & Reading Railway Company, of its Gold Funding Loan 4 per cent bonds, by means of which all of the overdue real estate mortgages and redeemable ground rents of the North Pennsylvania Railroad Company were paid off, and provision made for the payment of those which have not yet matured. The Philadelphia & Reading Railway Company thus obtained in its lease account a reduction to 4 per cent per annum upon obligations amounting to $302,000, and will, when the other mortgages and ground rents mature, obtain a further reduction on $107,-000. The issue by the North Pennsylvania Railroad Company of these bonds enabled it to reimburse the Philadelphia & Reading Railway Company to the amount of $72,-508 01, which had been advanced to take up other mortgages on real estate and ground rents.

On July 1, 1898, the $135,000 six per cent Debenture Bonds of the Catasauqua & Fogelsville Railroad Company matured, and, in order to provide the funds to take them up, an issue of an equal amount of First Mortgage four per cent bonds was made. The Reading Company, which owns a large interest in the stock of the Catasauqua & Fogelsville Railroad Company, assented to this new issue, and to the change in the form of the obligation, in order that the best possible price might be obtained for the bonds. The Catasauqua & Fogelsville Railroad Company has always earned the interest upon its bonds as well as dividends upon the stock.

On May 1, 1899, the Second Mortgage bonds of the Delaware & Bound Brook Railroad Company amounting to $300,000, and bearing six per cent interest, matured. With a view to the ultimate conversion into an issue of Consolidated Mortgage bonds of all of the bonds of that Company, the Second Mortgage bonds were extended to August 1, 1905, when the First Mortgage bonds will mature. The interest was reduced to four per cent per annum. The Philadelphia & Reading Railway Company derives all of the benefit resulting from this reduction, as in the lease from the Delaware & Bound Brook Railroad Company it is provided that the rental shall be reduced from time to time as reductions are made in the amount of interest upon the funded obligations of that Company.

THE PHILADELPHIA & READING COAL & IRON COMPANY.

The total production of anthracite coal from lands owned and leased by the Philadelphia & Reading Coal & Iron Company in the year of 1898-9 was 8,183,644 tons, 9 cwt., an increase of 556,968 tons, 13 cwt., over the production of the previous year, or 7·3 per cent, the production of the whole region having increased in the calendar year 1898 about 6-10 of one per cent over the production of the year 1897.

The coal purchased aggregated 1,195,881 tons, an increase of 112,978 tons, or 10·5 per cent and the sales amount to 8,303,344 tons, an increase of 597,175 tons, or 7·7 per cent over the previous year.

The cost of coal mined and purchased for the year was $1 58 9-10, which is 19 7-10 cents lower than the cost for the previous year.

All work done at the collieries, and all additions made to their structures have been charged to cost of coal.

The work which has been carried on for several years with the purpose of reducing the number of separate workings and of increasing the average output of the collieries, and thus lessening the cost of each operation, has been carried so far that, whereas in June, 1893, fifty-four collieries produced a daily average of 38,160 tons, or 706 tons per colliery per day, in June, 1899, forty-one collieries produced a daily average of 48,048 tons, or 1,172 tons per colliery per day. The decrease in the number of collieries has been caused by the closing of worked-out collieries, and of collieries of which the working was excessively costly, and by the consolidation of contiguous collieries. The colleries have still a capacity of daily production in excess of the maximum amount that they are likely to be called upon to produce, and they and all their appliances are in thoroughly good order.

The development of the collieries has resulted in considerable economies of production, and the average cost of all the coal mined was less than for any year since 1879.

READING COMPANY.

The amount of the Reading Company's General Mortgage Bonds outstanding was increased during the year $1,674,000, making the total bonds issued to June 30, 1899, $62,560,000, as shown by the balance sheet of Reading Company. These additional General Mortgage Bonds were issued for the following purposes:

$1,500,000 were delivered to the Reading Company in pursuance of the terms of the General Mortgage for new acquisitions and betterments.

$93,000 were drawn under the terms of the General Mortgage on account of an equal amount of the Philadelphia & Reading Railroad Company 10-Year Sinking Fund Bonds which had been paid and canceled during the year out of the proceeds of the sinking fund of that loan.

$80,000 were drawn under the terms of the General Mortgage on account of mortgages on real estate and ground rents which have been paid off and extinguished, and $1,000 was issued to take up an equal amount of the Philadelphia & Reading Railroad Company Improvement Mortgage Bonds.

The Management desires to thank all persons in the service of the several Reading Companies. To their faithfulness, loyalty and energy is due a great share of such success as the Management has been able to achieve during the period to which this report relates.

By order of the Board,
J. S. HARRIS, *President.*

MR. J. S. HARRIS, OCTOBER 9, 1899.
President Reading Company:

We have examined the books and accounts of the Reading Company, the Philadelphia & Reading Railway Company, and the Philadelphia & Reading Coal & Iron Company for the year ended June 30th, 1899, and

WE HEREBY CERTIFY that the Balance Sheets correctly set forth the financial condition of the Companies as of the date June 30th, 1899, and that the accompanying statements of Income for the several Companies for the period named agree with the books of the several Companies and are correct.

(Signed,) HASKINS & SELLS,
Certified Public Accountants.

READING COMPANY—BALANCE SHEET JUNE 30, 1899.

DR.	*Amount.*	*Total.*
RAILROAD EQUIPMENT;		
Locomotive Engines and Cars	$18,110,040 59	
FLOATING EQUIPMENT:		
Colliers, Barges, etc	1,450,000 00	$19,560,040 59
Real Estate		16,442,309 14
Mortgages and Ground Rents		255,664 99
BONDS:		
Philadelphia & Reading Railway Company's Bonds	20,000,000 00	
Bonds of sundry companies (see page 22 of pamphlet)	15,389,216 48	35,389,216 48
STOCKS:		
Philadelphia & Reading Railway Company's Stock	20,000,000 00	
Philadelphia & Reading Coal and Iron Company's Stock	8,000,000 00	
Stocks of sundry companies (see page 23 of pamphlet)	26,511,266 75	54,511,266 75
PHILADELPHIA & READING COAL & IRON CO		77,280,349 13
PHILADELPHIA & READIND R'WAY CO.: Account Bonds and M'tgages retired.		46,500 00
SUNDRY RAILR'DS, ETC., (see page 24 of pamphlet)		1,434,539 97
CURRENT ASSETS,		
Cash	2,225,529 03	
J. P. Morgan & Co. account Equipment Notes and Car Trusts	319,794 63	
Provident Life & Trust Co. account Equipment Notes and Car Trusts	250,657 15	
Central Trust Co. of New York	2,196 00	
Accrued Income	111,412 22	
Current Business	15,9?7 42	
Philadelphia & Reading Railway Co.	33,261 23	2,958,777 68
		$207,888,664 73

	Amount.	*Total. CR*
General Mortgage Loan, 1897-1997	$62,560,000 00	
Bonds and Mortgages on Real Estate	1,074,650 59	
Delaware River Terminal Bonds	500,000 00	
Delaware River Terminal Extension Bonds	809,000 00	
First Preferred Stock	28,000,000 00	
Second Preferred Stock	42,000,000 00	
Common Stock	70,000,000 00	204,943,650 59
Contingent Account (For unadjusted matters in connection with foreclosure sale, etc.)		1,163,445 06
CURRENT LIABILITIES:		
Equipment Notes and Car Trusts	508,415 27	
Current Business	60,482 21	
Accrued Interest and Taxes (Estimated)	486,951 97	1,055,849 45
J.P. MORGAN & CO (Acc't Philadelphia & Reading Coal & Iron Co. Bonds)		75,000 00
SURPLUS TO JUNE 30, 1898	133,293 12	
SURPLUS FOR YEAR ENDED JUNE 30, 1899	517,426 51	650,719 63
		$207,888,664 73

E. & O. E.

PHILADELPHIA & READING RAILWAY COMPANY—BALANCE SHEET JUNE 30, 1899.

DR.	*Amount.*	*Total.*
Railroad	$79,851,857 54	
Philadelphia Terminal	8,500,000 00	
Philadelphia Subway	2,700 000 00	$91,051,857 54
Real Estate		19,095 07
CURRENT ASSETS.		
Cash	$1,083,177 76	
Bills Receivable	1,367 16	
Freight and Toll Bills	1,282,729 73	
Materials on Hand	1,381,660 85	
Railroad Companies	885,066 48	
Individuals and Firms	603,468 14	5,237,470 12
New Equipment		501,302 41
		$96,809,725 14

	Amount.	*Total. CR.*
Prior Mortgage Loans	$5,241,700 00	
Con. Mortgage Loan, 1871-1911	18,811,000 00	
Impt. Mortg. Loan, 1873-1897-1947	9,363,000 00	
Con. Mtg. Loan, 1882-1922-37 1st Ser	5,766,717 00	
Con. Mtg. Loan, 18?3-1933 2d Series.	1,535 00	
Debenture Loan, 1891-1941	8,500,000 0	
Purchase Money Mortgage	20,000,000 00	
Philadelphia Subway Loan	2,700,000 00	
Bonds and Mortgages on Real Estate	619,405 54	
Capital Stock	20,000,000 00	$91,003,357 54
CURRENT LIABILITIES.		
Unpaid Vouchers and Pay Rolls	$2,228,790 79	
Railroad Companies	594,626 82	
Individuals and Firms	400,956 52	
Rents Matured	266,039 00	
Interest Matured	110,348 73	
Accrued Rent, Int., Taxes, etc., (Est.)	1,716,955 13	
Phila. & Reading Coal & Iron Co	169,910 66	
Reading Company	33,261 23	5,520,888 88
Insurance Fund		14,234,64
Reading Co., acct. B'ds and Mtgs. ret'd		46,500 00
Accident Fund		224,744 08
		$96,809,725 14

E. & O. E.

D. JONES, *Comptroller.*

THE PHILADELPHIA & READING COAL & IRON COMPANY—GENERAL BALANCE SHEET, JUNE 30, 1899.

DR.	Amount.	Total.
CAPITAL ACCOUNTS.		
Coal Lands	$61,757,950 87	
Timber Lands	659,965 00	
New York and Eastern Depots	709,272 67	
Western Yards and Depots	644,311 16	
Miners' and Other Houses	548,567 67	
Pottsville Shops, Real Estate and Improvements	366,649 74	
Storage Yards and Washeries	408,026 31	
Other Real Estate	115,660 00	
Improvements at Collieries	7,078,690 32	
Equipments at Collieries	2,302,467 63	
Deadwork at Collieries	3,711,477 31	
Stocks and Bonds of Companies Controlled	9,872,825 00	
		$88,175,863 68
CURRENT ASSETS.		
Cash on hand	193,832 24	
Bills Receivable	81,292 39	
Coal Accounts	2,332,714 80	
Rent Accounts	31,274 58	
Companies and Individuals	404,195 85	
Coal on Hand	2,133,399 01	
Supplies and materials on hand	457,703 56	
		5,634,412 43
Stocks, Bonds and Mortgages		63,672 37
Philadelphia & Reading Railway Co., Current Account		187,651 12
		$94,061,599 60

	Amount.	Total. CR.
CAPITAL ACCOUNTS.		
Divisional Coal Land Mortgage Bonds—		
1872-1902	$85,500 00	
1874-1899	1,233,000 00	
1882-1902	112,000 00	
1884-1904	206,000 00	
1893-1903	16,500 00	
		$1,653,000 00
Coal Trust Five-Ten-Year Gold Loan, Due April 1, 1904	3,600,000 00	
P. & R. Collateral Sinking Fund Loan, 1892-1902	1,621,000 00	
Albright Mortgage Loan, 1892-1902	165,000 00	
Bonds and Mortgages on Real Estate	7,146 80	
		5,393,146 80
Capital Stock		8,000,000 00
Reading Company		77,280,349 13
CURRENT LIABILITIES.		
Pay-rolls and Vouchers	594,570 09	
Due for Coal Purchased	208,706 40	
Due for Royalty on Coal Mined	91,007 55	
Freight and Tolls Due Foreign Roads	91,062 80	
Companies and Individuals	74,157 11	
Interest Due and Uncollected	56,437 50	
Interest and Taxes Accrued	196,123 92	
		1,312,065 37
Profit in Operating for Year ended June 30, 1899	901,734 94	
Less Fixed Charges and Taxes	478,696 64	
		423,038 30
		$94,061,599 60

E. & O. E.

W. G. BROWN, *Secretary.*

READING COMPANY, PHILADELPHIA & READING RY. COMPANY, PHILADELPHIA & READING COAL & IRON COMPANY—CONSOLIDATION OF INCOME ACCOUNTS FOR THE YEAR ENDED JUNE 30, 1899, AND COMPARISON WITH YEAR ENDED JUNE 30, 1898.

	1898-9.			1897-8.		
INCOME FROM P. & R. RY. CO.:						
Interest on Purchase Money Mortgage	$1,200,000 00			$1,200,000 00		
Interest, etc., Leased Lines	400,060 80			444,346 30		
Rent Delaware River Wharves	50,000 00			50,000 00		
Rent of Equipment	1,472,000 00	$3,122,060 80		1,472,000 00	$3,166,346 30	
OTHER INCOME:						
Real Estate Rented	95,461 02			105,604 59		
Interest and Dividend Receipts	126,378 39			246,950 12		
Schuylkill Canal	14,643 12	236,482 53	$3,358,543 33	7,682 07	360,236 78	$3,526,583 08
RECEIPTS OF PHILA. & READING RY. CO.:						
From Railway Traffic	22,456,192 81			21,475,241 64		
From other sources, net	546,394 82		23,002,587 63	511,592 60		21,986,834 24
RECEIPTS OF P. & R. COAL & IRON CO.			23,643,837 76			22,909,553 29
Total Receipts			50,004,968 72			48,422,970 61
EXPENSES:						
Reading Company:						
Contingent Expenses		21,579 49			16,916 45	
Philadelphia & Reading Ry. Co.:						
Insurance	95,025 85			41,862 95		
Operating Expenses	12,281,898 07			11,142,161 78		
Equipment Renewal	665,869 90			841,781 78		
Improvements	837,370 50	13,880,164 32		360,222 06	12,386,028 57	
Phila. & Reading Coal & Iron Co:						
Operating Expenses	22,364,176 97			21,802,691 05		
New Work at Collieries	377,925 85	22,742,102 82	36,643,846 63	630,623 75	22,433,314 80	34,836,259 82
Net Receipts			13,361,122 09			13,586,710 79
FIXED CHARGES AND TAXES:						
Reading Company		2,819,537 33			2,672,408 18	
Philadelphia & Reading Ry. Co.						
On Securities, etc., payable to the Public	5,775,618 43			5,804,673 22		
On Securities owned by Reading Co.	3,122,060 80	8,897,679 23		3,166,346 30		
Discount on Bonds		.....		37,100 00	9,008,119 52	
Philadelphia & Reading Coal & Iron Co.		478,696 64	12,195,913 20		529,763 03	12,210,290 73
Surplus			1,165,208 89			$1,376,420 06
Reserved for Accident Fund			224,744 08			
			$940,464 81			
Fixed Charges and Taxes, as above			$12,195,913 20			$12,210,290 63
Less income of Reading Co., included in Fixed Charges of Ry. Co., as above			3,122,060 80			3,166,346 30
Net Fixed Charges and Taxes			$9,073,852 40			$9,043,944 43

Westinghouse Machine Co.—Westinghouse Electric & Manufacturing Co., Limited.—*Gas Engines—British Company to Manufacture Them.*—The gas engines of from 10 to 650 horse-power, using either natural or artificial gas, and made by the Westinghouse Machine Co., are attracting considerable attention as a new and, it is claimed, highly economical means (where coal or natural gas is cheap) of generating electricity, as well as for other purposes. In London recently the shareholders of the British Westinghouse Electric & Manufacturing Co. (see V. 69, p. 252) authorized the directors to acquire the right, patents, etc., of the Westinghouse Machine Co. for Great Britain and its dependencies (or some of them), and for that purpose to increase the capital of the company to £1,750,000 by the creation of 25,000 ordinary shares of £10 each, which, it is understood, will go to the Westinghouse Machine Co. Chairman C. W. Benson said substantially:

Experiments had been in progress for about ten years under Mr. Westinghouse with the object of producing a really excellent gas engine, and the Westinghouse Machine Co. was formed later to carry on this work. Within the last thirty days an exhibit of these engines in combination with dynamos has been installed at Chelsea, where they have been examined by some of the highest authorities in this country, and have met with great praise. An engine with 1,500 horse power is now coming through the shop at Pittsburg, and the engineers are confident of its success. The steadiness of running enables these new engines to be used for electric lighting, for which purpose gas engines of any considerable size have not hitherto been found satisfactory.

See also item on a preceding page and "Railroad Gazette" of Sept. 15, 1899, pages 685 and 686.—V. 68, p. 431; V. 69, p. 232, 452.

ST. LOUIS & SAN FRANCISCO RR. CO.

THIRD ANNUAL REPORT—FOR THE FISCAL YEAR ENDED JUNE 30, 1899.

The annual report of the business of the St. Louis & San Francisco Railroad Company for the year ended June 30, 1899, is herewith submitted:

MILEAGE OPERATED.

			Miles.
St. Louis, Mo.	to	Seneca, Mo.	326·28
Peirce City, Mo.	"	Wichita, Kan	217·40
Monett, Mo.	"	Paris, Tex	303·07
Seneca, Mo.	"	Sapulpa, I. T.	112·05
Sapulpa, I. T.	"	Oklahoma City, O. T.	103·26
Girard, Kan.	"	Galena, Kan.	49·68
Oronogo, Mo.	"	Joplin, Mo	9·32
Springfield, Mo.	"	Chadwick, Mo	34·86
Springfield, Mo.	"	Bolivar, Mo.	38·79
Cuba Junction, Mo.	"	Salem, Mo., and Branches	54·00
Beaumont, Kan	"	Cale, Kan.	61 86
Fayetteville, Ark.	"	Pettigrew, Ark.	41·32
Jensen, Ark.	"	Mansfield, Ark.	18·34
Pittsburg, Kan.	"	Weir, Kan., and Mines	10·48
Springfield Connecting Railway			3·18
Granby, Mo.	to	Granby Mines	1·50
Total main track Mileage			1,385·39

During the year the main track mileage increased 103·26 miles, this being the mileage of the St. Louis & Oklahoma City RR. between Sapulpa and Oklahoma City; and the average mileage operated increased 112·34 miles.

The road of the Kansas City Osceola & Southern Railway Company, between Bolivar and Kansas City, 150·70 miles, was operated from September 1st, 1898, for account of that Company under the terms of the operating and traffic contract with that Company, under which that Company is guaranteed minimum net earnings of $24,000; and the Kansas Midland Railway from Wichita to Ellsworth, 106·40 miles, was operated for account of its Receiver. The total mileage operated at June 30th was 1,642 49 miles.

The results of operation of the Kansas City Osceola & Southern and the Kansas Midland railways are not included in the figures of this Company, except that the deficit of $16,334 52 in the final results of operation of the former road is shown as a charge to Income Account, and is due to the fact that a considerable amount of the gross earnings had to be expended in improving its physical condition. This Company, however, derived an amount of traffic from the new line the profit on which more than compensated for the deficit. I believe that next year's operation of the road will show a great improvement over the past year, and that this Company may reasonably expect a reimbursement of the deficit.

FINANCIAL CHANGES.

The funded debt of the Company was increased during the year to the extent of $2,271,250, as follows:

$1,962,000 in Central Division 4% Bonds, issued for the purchase of the road from Sapulpa to Oklahoma City.

$ 300,000 in consolidated mortgage 4% bonds, issued under the provisions of the consolidated mortgage in respect of additional equipment, improvements, and new acquisitions, including, at a cost of $200,000, the capital stock of the St. Louis & Oklahoma City Railroad Co.

$ 46,250 in consolidated mortgage 4% bonds, issued in accordance with the provisions of the consolidated mortgage, against $37,000 of underlying lien bonds which were redeemed and canceled during the year. The following were the bonds so redeemed:

$10,000 2d mortgage (now 1st), 6% B bonds;
$ 5,000 Missouri & West. Div. 1st mortgage 6% bonds;
$ 6,000 Trust mortgage of 1880, 6% bonds;
$ 1,000 General mortgage 5% bond, (this bond being mutilated, was bought and canceled.)
$15,000 Ft. S. & Van Buren Br. 1st mortgage 6% bonds.

The Company purchased, during the fiscal year, 200 box cars and 100 furniture cars, the cost of which has been advanced by the American Loan & Trust Company. This advance is secured by a pledge of the equipment and of $200,000 consolidated mortgage 4 per cent bonds, and is repayable to the Trust Company in monthly payments, until June 30, 1903. The amount outstanding had been reduced, at June 30, 1899, to $193,293 75, in which is included interest to maturity. Under the agreement with the Trust Company the privilege is reserved to anticipate on any 30th June or 31st December, after January 1, 1901, the payment of any balance then outstanding with proper rebate of interest.

None of the consolidated 4 per cent bonds issued for capital expenditures and against the payment and cancellation of underlying bonds have as yet been sold. They appear in the balance sheet as a current asset. See balance sheet giving other minor details, page 804.

RESULTS OF OPERATION.

The following is a condensed statement of the results of operation for the year ended June 30, 1899, and showing a comparison with those of the preceding year.

	1899.	1898.	Increase.
Average mileage	1,333·76	1,221·42	112·34
	$	$	$
Gross earnings from operation	7,226,662 13	6,886,467 77	340,194 36
Operating expenses	4,341,190 55	4,030,108 79	311,081 76
Net earnings from operation	2,885,471 58	2,856,358 98	29,112 60
Add income from Interest and Dividends on Securities in Treasury, etc.	51,500 94	40,599 59	10,901 35
Add Land Departm't receipts.	25,659 42	29,160 31	*3,500 89
Total Net Income	2,962,631 94	2,926,118 88	36,513 06
Operating expenses	60·07%	58·52%	1·55%

	1898.	1899.	Increase.
	$	$	$
Brought forward	2,962,631 96	2,926,118 88	36,513 06
Less—			
Interest on Funded Debt	2,130,517 00	2,037,997 33	92,519 67
Taxes, Rentals and all other charges	230,980 38	201,675 56	29,304 82
Loss on operating contract with K. C. O. & S. Ry.	16,334 52	.....	16,334 52
Total	2,377,831 90	2,239,672 89	138,159 01
Surplus	584,800 04	686,445 99	*101,645 95
Out of which were declared dividends of 4% on first preferred and 1% on second preferred stocks	360,000 00	360,000 00	.....
Surplus	224,800 04	326,445 99	*101,645 95

* Decrease.

The operating expenses for the year show an increase of $311,081 76, in which are included considerable expenditures on equipment and roadway and the cost of repairing extensive washouts on the Salem Branch early in the year.

The increase in expense of conducting transportation was largely due to the increased business handled. The increased cost of coal, which is included in this expense, was partly due to the strike of coal miners on our line from February till June.

The mileage of the extension, Sapulpa to Oklahoma City, the expenses and earnings of which were included from January 1st last, also, to some extent, accounts for the increase in operating expenses.

The reason that the gross earnings only show an increase of $340,194 36 was due to the unsettled rate conditions; the rate per ton per mile for the fiscal year just ended being 1·019 cents, as against 1·055 cents for the year previous.

TRAFFIC.

Details of Freight and Passenger Traffic, and Comparison with previous year, are as follows:

FREIGHT.	1899.	1898	Inc. or Dec.
Earnings	$5,166,180 41	$5,121,683 41	I. $44,497 00
Tons Carried	2,587,829·1	2,526,001·5	I. 61,827·6
Ton Mileage	506,999,422	485,592,477	I. 21,406,945
Rate per Ton	$1 9963	$2 0276	D. $·0313
Rate per Ton per Mile	1·019c.	1·055c.	D. 0·036c.
Average Haul	195·92 miles.	192·24 miles.	I. 3·68 miles.

PASSENGER.	1899.	1898	Inc. or Dec.
Earnings	$1,507,062 47	$1,248,490 94	I. $258,571 53
Passengers Carried	1,917,156	1,367,318	I. 549,838
Passengers Carried 1 Mile.	72,943,145	57,049,764	I. 15,893,381
Rate per Passenger	$0·7861	$0·9131	D. $0·1270
Rate per Passenger per Mile	2·066c.	2·188c.	D. 0·122c.
Average Haul	38·05 miles.	41·72 miles.	D. 3·67 miles.

The decrease in rate per passenger and in rate per passenger mile, also in average haul, is accounted for by the large increase in suburban and interurban traffic.

The local passenger traffic increase for the year was 24·42 per cent, and the through, 19·21 per cent.

In accordance with a resolution of the board of directors, Mr. Stephen Little has examined the accounts of the Company, and his certificate is herewith submitted:

ST. LOUIS, Mo., August 28th, 1899.

D. B. ROBINSON, ESQ.,
President, St. Louis & San Francisco RR. Co., St. Louis, Mo.:

DEAR SIR—In compliance with your request, I beg to advise you that I have again visited this city, and in the Audit Office of your Company here, examined and verified:

I.

The General Profit and Loss Account of your Company at June 30th, 1898, and June 30th, 1899, respectively.

II.

The Earnings and Operating Expenses and Income Account of your Company for the fiscal year ended June 30th, 1899.

III.

Its General Balance Sheet at June 30th, 1899.

I therefore certify that the elements constituting such Accounts and Balance Sheet are fully and fairly set forth, and reflect, truthfully, the transactions of the year under review, and the financial condition of the Company at the end thereof.

My thanks are due to your General Auditor, who extended to me every courtesy and facility necessary to my examination.

Yours very truly,
STEPHEN LITTLE.

EQUIPMENT.

Our equipment has been increased during the past year by the addition of

5 Freight Locomotives, 101 Furniture Cars,
5 Passenger Locomotives, 10 Cabooses,
212 Box Cars, 7 Coal Cars,

in which is included the equipment forming the subject of the agreement with the American Loan & Trust Company, to which reference has heretofore been made. Our equipment has been fully maintained, both as to number and condition, and all renewals have been charged to operating expenses.

PROPERTY ACCOUNT.

The Property Account was increased during the year $2,379,401 78. The principal items composing this amount are:

1. Purchase price of the road between Sapulpa, I. T., and Oklahoma City, O. T., consisting of Central Division First Mortgage bonds to the amount of $1,962,000 and $200,0 0 cash.

The operation of this road during the year, in spite of the drawbacks incident to the operation of a new line, and the prevalence of smallpox for three months in Oklahoma Territory, isolating a number of towns, which included the larger stations, so that no business was obtained from them, showed satisfactory results. The line is earning, and, in my judgment, will continue to earn, a very substantial surplus over the fixed charges entailed by the Central Division bonds.

2. $236,781 17 for betterments and improvements, and additional equipment. The total amount expended was $393,-126 04, but of this $156,344 87 was charged to Profit and Loss Account by order of the Board of Directors.

ADVANCES,

1. $52,239 79 had been advanced at June 30th, 1899, for the construction of road from Cale, in the Indian Territory, to Blackwell, Oklahoma Territory. This appears in open account, and will, on completion of the line, be transferred to Property Account. It is expected that this extension will add largely to the business of the main line.

2. $14,861 32 was advanced to the Employes' Hospital Association. The Company in due time will be reimbursed this expenditure, together with whatever additional amount may have to be expended to complete and equip the hospital building; this amount also appears in open account.

For details making up the exact amount of the increase in Property Account, see Statement F (in pamphlet report)

PHYSICAL CONDITION AND IMPROVEMENTS.

Due care has been given to the maintenance of the property.

The usual number of ties, all of white oak, have been put in, aggregating 486,000.

About 50 miles of steel rail of 70, 75 and 85 pounds weight, have been laid and charged to operating expenses.

About $23,000 has been spent in lining Boston Mountain Tunnel, twenty-five per cent of which has been charged to operating expenses. The east and west walls of this tunnel are now complete, and there only remains about 200 feet of the arch to complete the whole work. This should make this tunnel safe from caving for all time.

The property has been improved by the addition of 15,000 feet of spur tracks, located at various stations along the road, for the use of new commercial industries. In addition, we have laid about 13,000 feet of new track to new coal mines, which should develop business rapidly during the coming year.

Increased business on the Oklahoma Division necessitated the enlargement of our yard at Sapulpa, I T., and the erection of a brick round-house, turn-table and water plant. An eating-house was also built at that station.

An eating-house was also built at Newburg, Mo., in order to accommodate our increased passenger service.

One hundred and sixty-four miles of new fence was built, mostly in the Indian Territory. This was deemed an absolute necessity, owing to the continued increase in cost of stock killed and the risk incident thereto.

Four wooden bridge foundations were renewed with masonry on Texas Division during the year and charged to operating expenses.

About 100 miles of track have been ballasted during the year with rock and gravel, twenty-four per cent of the cost of which has been charged to operating expenses.

Indebtedness is acknowledged with pleasure to the officers and employes for the harmony and efficiency shown in the performance of their duties during the year.

D. B. ROBINSON, *President.*

A.—See following page).

B.

STATEMENT OF GENERAL INCOME ACCOUNT FOR THE FISCAL YEAR ENDED JUNE 30TH, 1899, AND COMPARISON WITH PREVIOUS YEAR.

	1899. $	1898. $	*Inc. or Dec.* $
Gross Earn's. from Oper'n..	7,226,662 13	6,886,467 77	*I.* 340,194 36
Operating Expenses.....	4,341,190 55	4,030,108 79	*I.* 311,081 76
Net Earnings.....	2,885,471 58	2,856,358 98	*I.* 29,112 60
Add Income from Interest and Dividends on Securities in Treasury, etc.....	51,500 94	40,599 59	*I.* 10,901 35
Add Land Department Receipts.....	25,659 42	29,160 31	*D.* 3,500 89
Total Net Income.....	2,962,631 94	2,926,118 88	*I.* 36,513 06
Less—			
Interest on Funded Debt:			
St. L. & S. F. Ry. Co., 2d Mortgage (now 1st), 6% Gold Bonds.....	336,710 00	338,310 00	*D.* 1,600 00
St. L. & S. F. Ry. Co., Missouri & Western Division, 1st Mortgage 6% Gold Bonds..	61,600 00	61,900 00	*D.* 300 00
St L. & S. F Ry. Co., Trust Mortgage of 1880, 6% Gold Bonds.	57,750 00	58,185 00	*D.* 435 00
St. L. & S. F. Ry. Co., Trust Mortgage of 1887, 5% Gold Bonds.	54,950 00	54,950 00	.....
St. L. & S. F. Ry. Co., General Mortgage 6% Gold Bonds.....	468,420 00	468,420 00	.....
St. L. & S. F Ry. Co., General Mortgage 5% Gold Bonds.....	614,625 00	614,650 00	*D.* 25 00
St. Louis Wichita & Western Ry. Co. 1st Mtg. 6% Gold Bonds..	120,000 00	120,000 00	.....
Ft. Smith & Van Buren Bridge Co. 1st Mortgage 6% Gold Bonds..	18,465 00	19,305 00	*D.* 840 00
St. L. & S. F. RR. Co., Consolidated Mortgage 4% Gold Bonds..	278,852 00	264,777 33	*I.* 14,074 67
St. L. & S. F. RR. Co., 1st Mortgage, South-Western Division 5% Gold Bonds.....	75,000 00	37,500 00	*I.* 37,500 00
St. L. & S. F. RR. Co., Central Division, 1st Mtge. 4% Gold Bonds	44,145 00	.....	*I.* 44,145 00
	2,130,517 00	2,037,997 33	*I.* 92,519 67
Taxes.....	207,975 98	188,403 69	*I.* 19,572 29
Rental, Tracks and Terminals.....	23,004 40	13,271 87	*I.* 9,732 53
Loss on operating contract with Kansas City Osceola & Southern Railway.....	16,334 52	.....	*I.* 16,334 52
Total.....	2,377,831 90	2,239,672 89	*I.* 138,159 01
Surplus.....	584,800 04	686,445 99	*D.* 101,645 95
Out of which were declared Dividends of 4% on First Preferred and 1% on Second Preferred Stocks.....	360,000 00	360,000 00	.....
Surplus carried to credit of Profit and loss.....	224,800 04	326,445 99	*D.* 101, 645 95

C.

CONDENSED GENERAL BALANCE SHEET JUNE 30TH, 1899, AND COMPARISON WITH PREVIOUS YEAR.

ASSETS.	1899. $	1898. $	*Inc. or Dec.* $
To Franchises and Property (see statement F. in pamphlet report)	87,284,393	84,904,991	*I.* 2,379,402
" Stocks and Bonds owned (see statement G. for Face and Book Values).....	4,423,958	4,437,639	*D.* 13,681
" Am. Loan & Trust Co. Equip..	202,068	.....	*I.* 202,068
" Current Assets—			
Cash in Treasury.....	532,881	788,930	*D.* 256,049
Cash in Trust Companies for Coupons & Sinking Funds	33,601	27,954	*I.* 5,647
Due from Agents and Conductors.....	211,126	175,829	*I.* 35,298
Due from Railroad Companies, account Traffic.....	66,601	46,519	*I.* 20,082
Due from Companies and Individuals.....	201,844	307,019	*D.* 105,175
Due from U. S. Government.	67,925	58,797	*I.* 9,128
Supplies on hand.....	464,987	425,562	*I.* 39,425
Unadjusted Accounts.....	33,682	19,294	*I.* 14,388
" St. Louis & San F. RR. Co. Consol. 4% Bonds, acquired for disbursements made under provision of Mtg. (par for 1899 and 1898, $761,250 and $415,000, respectively), cost of.....	683,090	342,760	*I.* 340,330
" St. Louis & San F. Ry. Trust Mtg. of 1880, 6% Gold Bonds (par $6,000), cost of	.....	6,954	*D.* 6,954
" Kan. Ok. & Gulf Ry. Constr'n.	52,240	.....	*I.* 52,240
" Advances to the Employes' Hospital Assn. of the "Frisco" Line.....	14,861	.....	*I.* 14,861
" Miscel. Assets of Receiver St. Louis & San F. Ry., and prior, taken up for collection by this Company.....	7,393	17,892	*D.* 10,499
Total Assets	94,280,649	91,560,140	*I.* 2,720,509

LIABILITIES.	1899. $	1898. $	*Inc. or Dec* $
By Capital Stock—			
1st Preferred.....	5,000,000	5,000,000	
2d Preferred.....	16,000,000	16,000,000	
Common.....	29,000,000	29,000,000	
" Funded Debt as per statement I (in pamphlet report).....	41,708,350	39,437,100	*I.* 2,271,250
" Due on American Loan & Trust Co. Equipment.....	193,294	.....	*I.* 193,294
" Current Liabilities—			
Audited Vouchers and Pay Rolls.....	663,114	471,176	*I.* 191,937
Due to Companies and Individuals.....	48,934	34,913	*I.* 14,021
Interest on Bonds Matured.	711,229	706,367	*I.* 4,862
" " " Accrued (not due).....	202,403	183,383	*I.* 19,020
Taxes Accrued (not due)...	76,126	68,560	*I.* 7,566
Sinking Funds Accrued (not due)	31,797	29,846	*I.* 1,951
" Miscellaneous Liabilities of Receiver St. Louis & San F. Ry., and prior, and Atlantic & Pacific RR., Cent. Div., prior to purchase, assumed by this Company	20,813	60,058	*D.* 39,245
" TOTAL LIABILITIES.....	93,656,059	90,991,402	*I.* 2,664,657
" Profit and Loss to Balance....	624,590	568,738	*I.* 55,852
Total	94,280,649	91,560,140	*I.* 2,720,509

A.

GENERAL PROFIT AND LOSS ACCOUNT

AND ADJUSTMENTS THEREIN, JUNE 30TH, 1898, TO JUNE 30TH, 1899.

	Dr.	Cr.
By Balance at credit June 30th, 1898		$568,738 24
" Surplus for the year ended June 30th, 1899, as per Income Account		224,800 04
" Expenditures for Improvements and additional Equipm't, being the amount in excess of the Capital Stock and Bonds issued against Franchises and Property Account, and in consequence charged to this Account by order of the Board of Directors (see Statement F, pamphlet report)	$156,944 87	
" Taxes paid on Lands in New Mexico and Arizona	9,661 14	
" Cost of Internal Revenue Stamps used in conveyance of property of the St. Louis & Oklahoma City RR. Co. to the St. Louis & San Francisco RR. Co.	1,942 38	
" Interest from January 1st to April 1st, 1899, on $100,000 (being part payment on total issue of St. Louis & Oklahoma City RR. Co. Capital Stock), at 4% per annum	1,000 00	
" Balance	624,589 89	
	$793,538 28	$793,538 28
By Balance at credit June 30th, 1899		$624,589 89

D.

SUMMARY OF FINANCIAL OPERATIONS OF THE ST. LOUIS & SAN FRANCISCO RAILROAD COMPANY, FROM JUNE 30, 1898, TO JUNE 30, 1899, OUTSIDE OF ITS INCOME ACCOUNT.

Resources to be accounted for—

Decrease of Assets—		
Stock and Bonds owned	$13,681 00	
Cash in Treasury	256,049 16	
Due from Companies and Individuals	105,175 41	
St. Louis & San Francisco Ry., Trust Mortgage of 1880, 6% Gold Bonds (par $6,000), cost of	6,954 17	
Miscellaneous Assets of Receiver St. Louis & San Francisco Ry., and prior, taken up for collection by this Company	10,499 30	
Total Decrease of Assets		$392,359 04
Increase of Liabilities—		
Funded Debt	$2,271,250 00	
Due on American Loan & Trust Company Equipment	193,293 75	
Audited Vouchers and Pay-rolls	191,637 49	
Due to Companies and Individuals	14,021 13	
Interest on Bonds matured	4,862 00	
Interest on Bonds accrued (not due)	19,020 00	
Taxes accrued (not due)	7,566 49	
Sinking Funds accrued (not due)	1,931 08	
Total Increase of Liabilities		2,703,901 94
Increase of Profit and Loss—		
Balance at credit June 30, 1899	$624,589 89	
Balance at credit June 30, 1898	568,738 24	55,851 65
Grand Total to be accounted for		$3,152,112 63

This sum is accounted for as follows:

Increase of Assets—		
Franchises and Property	$2,379,401 78	
American Loan & Trust Co. Equipment	202,068 05	
Cash in Trust Companies for Coupons and Sinking Funds	5,646 58	
Due from Agents and Conductors	35,297 62	
Due from Railroad Companies, account Traffic	20,082 15	
Due from U. S. Government	9,128 10	
Supplies on hand	39,425 01	
Unadjusted Accounts	14,387 50	
St. Louis & San Francisco RR. Co., Consol. 4% Bonds, acquired for Disbursements made under provision of Mortgage (par $346,250), cost of	340,329 75	
Kansas Oklahoma & Gulf Railway, Construction	52,239 79	
Advances to the Employees' Hospital Association of the "Frisco" Line	14,861 32	
Total Increase of Assets		$3,112,867 65
Decrease of Liabilities—		
Miscellaneous Liabilities of Receiver St. Louis & San Francisco Ry., and prior, and of Atlantic & Pacific RR., Central Division, prior to purchase, assumed by this Company		39,244 98
Grand Total accounted for		$3,152,112 63

E.

STATEMENT OF EXPENDITURES FOR ADDITIONAL EQUIPMENT AND IMPROVEMENTS FOR THE FISCAL YEAR ENDED JUNE 30TH, 1899.

NEW EQUIPMENT:			
For cost of additional equipment purchased during the year ended June 30th, 1899, viz:			
5 Freight Locomotives		$53,500 00	
5 Passenger Locomotives		54,500 00	
1 Furniture Car		300 00	
12 Box Cars		$6,045 84	
6 Caboose Cars		5,171 62	
7 Coal Cars		2,770 30	
Equipping Engines with Air Brakes		3,059 78	
Equipping Freight Cars with Couplers and Air Brakes		44,770,39	
		$170,117 93	
LESS:			
Equipment destroyed and not rebuilt during the year ended June 30th, 1899		$15,237 95	
Difference between cost of four new Cabooses and value at July 1st, 1896, of fifty short Mining, one Flat, one old Caboose Car, and thirteen short Mining Cars not previously in use nor on Equipment List, together with eight sets of old trucks which were dismantled on the Salem Branch and scrap from same turned over to the St. Charles Car Co. in exchange for the four new Caboose Cars, viz.:			
Valuation at July 1st, 1896	$4,000 00		
Valuation of four new Caboose Cars	2,522 00	1,478 00	
		$16,715 95	
Total Additional Equipment			$153,401 98
NEW IMPROVEMENTS:			
For cost of New Improvements made during the year ended June 30th, 1899, viz.:			
Additional right of way		$3,236 25	
New Ballast		104,438 69	
New Fences		13,017 75	
Additional Depots		2,947 22	
Additional Section Houses		376 49	
Additional Stock Pens		124 29	
Additional Water Stations		5,417 12	
Additional Eating Houses		3,145 81	
New Superintendent's Office, Monett		1,461 22	
Paving Driveway north side of Seventh Street Freight House, St. Louis		4,410 80	
New Round House & Terminals, Sapulpa		18,792 17	
Additional Coal Chutes		2,872 46	
Additional Shop Machinery and Tools; New Double-headed Axle Lathe, etc., Springfield Shops		1,373 27	
Miscellaneous new Sidings and Terminals at various points		60,989 68	
Lining Boston Mountain Tunnel with brick		17,120 84	
Total New Improvements			239,724 06
Total Additional Equipment and Improvements			$393,126 04

G.

STATEMENT OF SECURITIES OWNED AS OF JUNE 30TH, 1899.

(IN PROPERTY ACCOUNT.)

STOCKS—	Face Value.	Book Value.
Atlantic & Pacific RR. Co	$27,931,700 00	$1 00
Arkansas Coal & Mining Co	11,250 00	11,100 00
Eureka Improvement Co	134,550 00	500 00
Logan Real Estate Co	8,125 00	200 00
Ozark Land Co	300,000 00	10,000 00
Peirce City Real Estate Co	45,100 00	2,600 00
St. Louis Expo. & Music Hall Ass'n	3,000 00	960 00
St. Louis & San Francisco RR. Co.—		
First Pref. Stock Trust Certificates	6,447 10	6,447 10
Second Pref. Stock Trust Certificates	1,723,053 00	1,723,053 00
Common Stock Trust Certificates	2,654,095 45	2,654,095 40
Eureka Springs Ry. Co	100,000 00	
Ft. Smith & Van Buren Bridge Co	175 00	
Ft. Smith & Southern Ry. Co	1,100 00	
Fayetteville & Little Rock RR Co	4,500 00	
Joplin Railway Co	900 00	
Little Rock & Texas Ry. Co	3,500 00	
Prescott & Arizona Central Ry. Co	24,700 00	
Paris & Great Northern RR. Co	4,500 00	*
Pittsburg & Columbus Ry. Co	2,500 00	
St. Louis Wichita & Western Ry. Co	500 00	
St. Louis Arkansas & Texas Ry. Co	1,100 00	
Springfield & Northern Ry. Co	1,500 00	
Springfield & Southern Ry. Co	900 00	
Springfield Connecting Ry. Co	3,500 00	
St. Louis & Oklahoma City RR. Co	900 00	
St. Louis Light Artillery Armory Ass'n	1,000 00	
Total Stocks	$32,968,595 50	$4,408,956 50
BONDS AND SCRIP—	Face Value.	Book Value.
Augusta City (Kansas) 5s	$5,000 00	$4,000 00
Eureka Improvement Co. 7s	25,000 00	5,000 00
St. L. & S. F. Ry. Co., Consol. M., 4s	5,400 00	5,400 00
St. L. & S. F. Ry. Co, Series "A," 6s	600 00	600 00
Atl. & Pac. RR. Co. Cent'l Div., Income	1,744,000 00	*
Atlantic & Pacific RR. Co., Cent'l Division, Land Grant Scrip	564 00	
Kansas Midland Ry. Co., Income	688,000 00	
Total Bonds and Scrip	$2,468,564 00	$15,000 00
* Against which is set the Nominal Book Value of $1 to preserve the record		1 00
Total Securities in Property Acc't	$35,437,159 50	$4,423,957 50

IN CURRENT ASSETS.

Bonds—	Face Value.	Book Value.
St. L. & S. F. RR. Co. Consolidated 4s	$761,250 00†	$683,090 20
Total Securities	$36,198,409 50	$5,107,047 70

† Of this amount $200,000 00 is held as collateral by the American Loan & Trust Co. of Boston, Mass., under Equipment Contract of March 31, 1899.

H.

STATEMENT OF STOCKS AND BONDS PLEDGED AS SECURITY FOR FUNDED DEBT AS OF JUNE 30TH, 1899.

Name.	Deposited with the Mercantile Trust Co., Trustee, under Consolidated 4% Mortgage.	Deposited with U. S. Trust Co. of N. Y., Trustee under Trust 6% Mortgage of 1880.	Deposited with Union Trust Co. of N. Y., Trustee, under Trust 5% Mortgage of 1887.
STOCKS—			
Ft. Smith & Van Buren Bridge Co.	$499,825		
Ft. Smith & Southern Ry. Co.	166,400		
Joplin Ry. Co.	715,100		
Springfield & Northern Ry. Co.	998,500		
Springfield & Southern Ry. Co.	599,100		
St. Louis Ark. & Texas Ry. Co.	3,498,900		
St. Louis Wichita & West. Ry. Co.	943,500		
St. Louis & Oklahoma City RR. Co.	2,099,100		
Fayetteville & Little Rock RR. Co.			$325,500
Little Rock & Texas Ry. Co.			536,500
Paris & Great Northern RR. Co.			495,500
Pittsburg & Columbus Ry. Co.			177,500
Springfield Connecting Ry. Co.			196,500
Total Stocks	$9,520,425		$1,731,500
BONDS—			
St. Louis & San Francisco Ry. Co.— Land Debenture 5s	$1,215,000		
St. Louis Wichita & West. Ry. Co.— Income 5s	750,000		
St. L. Ark. & Tex. Ry. Co. of Mo.— 1st Mortgage 7s	185,000	$315,000	
St. L. Ark. & Tex. Ry. Co. of Ark.— 1st Mortgage 7s	234,000	366,000	
Joplin RR. Co.— 1st Mortgage 7s	20,000	280,000	
Fayettev. & Little Rock RR. Co.— 1st Mortgage 5s			$154,000
Little Rock & Texas Ry. Co.— 1st Mortgage 5s			367,000
Pittsburg & Columbus Ry. Co.— 1st Mortgage 5s			176,000
Paris & Great Northern RR. Co.— 1st Mortgage 5s			339,000
Springfield Connecting Ry. Co.— 1st Mortgage 5s			64,000
Total Bonds	$2,404,000	$961,000	$1,100,000
Total Stocks and Bonds	$11,924,425	$961,000	$2,831,500

RECAPITULATION.

The Mercantile Trust Co. of New York	$11,924,425
United States Trust Co. of New York	961,000
Union Trust Co. of New York	2,831,500
Total	$15,716,925

NASHVILLE CHATTANOOGA & ST. LOUIS RAILWAY.

FORTY-EIGHTH ANNUAL REPORT—FOR THE YEAR ENDING JUNE 30, 1899.

NASHVILLE, TENN., September 1, 1899.

To the Stockholders:

The Forty-eighth Annual Report of the President and Directors of the Nashville Chattanooga & St. Louis Railway for the fiscal year ending June 30, 1899, is herewith submitted:

MILES OF ROAD OPERATED.

Main Line	320·21	
McMinville	69·54	
Fayetteville & Columbia	86·47	
Huntsville & Gadsden	80·21	
Lebanon	29·21	
Tracy City	20·73	
Sequatchie Valley	63·13	
Centreville	65·94	
Shelbyville	8·01	
West Nashville	6·26	
Rome Railroad	18·15	
Western & Atlantic Railroad (Leased)	136·82	
Middle Tennessee & Alabama Railroad	30·44—	935·12

To this should be added:

Mileage of Paducah & Memphis Division, the operations of which are kept separate	254·20
Making the total mileage	1,189·32

Which is located in the following States:

Tennessee	875·30	
Alabama	114·48	
Georgia	142·25	
Kentucky	57·29—	1,189·32

FINANCIAL.

The Bonded Debt as per last report was	$15,996,000 00
There have been redeemed:	
Tracy City Branch Six Per Cent Bonds	20,000 00
	$15,976,000 00

First Consolidated Mortgage Five Per Cent bonds have been issued:

In lieu of Tracy City Branch Bonds redeemed	$20,000 00
Leaving the Bonded Indebtedness this date	$15,996,000 00

GENERAL RESULTS.

(935 Miles.)

EARNINGS—		
From Freight Traffic	$4,275,099 25	
From Passenger Traffic	1,425,288 65	
From Transportation of Mails	174,599 09	
From Express Traffic	72,722 75	
From Miscellaneous Sources	134,056 31	
Total Earnings		$6,081,766 05
EXPENSES—		
For Conducting Transportation	$2,531,043 52	
For Maintenance of Way and Structures	900,397 67	
For Maintenance of Equipment	472,418 24	
For General Expenses	195,848 66	
Total Operating Expenses (67·41%)		4,099,706 09
Net Earnings from Traffic (32·59%)		$1,982,059 96
To which add:		
Income from Investments		30,481 59
Net Earnings from Traffic and Other Sources		$2,012,541 55
From which deduct:		
Interest on Bonded Debt	$948,055 00	
All other interest	76,743 69	
Taxes	178,592 08	
Rentals	422,268 00	
Twenty-six W. & A Income Bonds Retired	26,000 00	
Loss on Paducah & Memphis Division	4,346 93	
Proportion of uncollectible accounts accruing this year	2,000 00	
		1,658,005 70
Net Income		$354,535 85
Dividend, 1% paid		99,999 91
Balance transferred to Profit and Loss Account		$254,535 94

GROWTH OF TRAFFIC.

The growth of traffic for the past twenty-one years is shown by the following table:

Fiscal Year.	Miles Operated.	Gross Earnings.	Earnings Per Mile.
1878-9	453	$1,736,723 86	$3,829 60
1879-80	453	2,099,155 07	4,628 73
1880-1	508	2,256,186 11	4,441 31
1881-2	539	2,074,582 70	4,848 94
1882-3	554	2,283,522 61	4,121 88
1883-4	554	2,372,086 46	4,281 74
1884-5	580	2,240,718 98	3,863 30
1885-6	580	2,188,109 74	3,772 59
1886-7	600	2,774,247 99	4,623 74
1887-8	650	3,091,653 49	4,756 39
1888-9	652	3,300,165 17	5,077 17
1889-90	652	3,550,461 42	5,445 49
1890-1	652	3,943,303 74	6,048 01
1891-2	810	5,353,288 06	6,609 00
1892-3	810	5,131,779 24	6,335 53
1893-4	884	4,521,661 85	5,109 22
1894-5	902	4,608,501 88	5,109 20
1895-6	905	5,074,625 45	5,625 97
1896-7	905	5,116,118 44	5,658 77
1897-8	905	5,646,548 89	6,239 28
1898-9	935	6,081,766 05	6,504 56

IMPROVEMENT ACCOUNT.

The following expenditures made during the year for construction, new equipment, improvements and additions to property have been charged to Cost of Road:

Seven Hundred Freight Cars	$317,907 35
Three Postal Cars	15,169 50
Air Brakes on 1,427 Cars	79,326 93
Automatic Couplers on 1,441 Cars	33,128 59
Middle Tennessee & Alabama Railroad	59,021 99
New Shops at Nashville	6,339 13
Hickman Extension	7,144 03
Hickman Depot Grounds	5,100 00
Hickman Wharf Boat	1,629 39
New Side Tracks	6,793 15
Filling Trestles	10,880 89
Total	$542,441 56

The earnings and expenses per mile for the past four years have been:

	1895-6.	1896-7.	1897-8.	1898-9.
Gross Earnings	$5,625 97	$5,658 77	$6,239 28	$6,504 56
Operating Expenses	3,508 15	3,544 60	4,048 42	4,384 71
Net Earnings	$2,117 82	$2,114 17	$2,190 86	$2,119 85

The Operating Expenses have been increased $183,983 76 on account of restoring the reduction in wages made in 1893 and $100,719 85 on account of betterments included in Operating Expenses which have heretofore been charged to Cost of Road.

The train mileage for the year was:

Passenger	1,346,176
Freight	2,836,496
Mixed	369,175
Construction	112,121
Switching	1,023,850
Total	5,687,818

The earnings per train mile were:

Freight	$1 51
Passenger	1 05

EQUIPMENT.

The Company owns 166 locomotives, all of which are in running order; 99 were thoroughly overhauled, 44 repaired, 21 equipped with electric headlights and 74 with M. C. B. couplers. There are now 157 engines equipped with train brakes and 76 with automatic coup'ers.

The engine mileage was 5,687,818, against 5,456,255 for the preceding year.

The cost per train mile has been:

	Cents.
For repairs	2·49
For engine and round-house men	7·38
For water supply	·61
For stores	·51
For fuel	8·16
Total	19·15

CARS.

The passenger equipment consists of:

Passenger coaches	113	
Baggage cars	35	
Postal cars	13	161

Freight equipment:

Box cars	2,821	
Coal cars	1,105	
Flat cars	686	
Stock cars	104	
Coke cars	206	
Ore cars	50	
Gravel cars	71	
Cabooses	197	5,240

Other cars:

Pay car	1	
Wrecking cars	3	
Pile driver	1	
Cook cars	2	
Derrick cars	3	
Tool cars	8	
Air brake car	1	19
Grand total		5,420

Sixty-four coaches, 17 baggage, 6 postal cars and 1,923 freight cars were repaired, and 76 freight cars rebuilt; 150 new freight cars were built and 550 purchased, increasing the freight equipment 700 cars.

Of the 5,240 freight cars, 2,702 are now equipped with air brakes and automatic couplers, leaving 2,538 to be equipped, which will cost $190,350 00.

MARINE EQUIPMENT.

The Company owns the following equipment, which is used on the Tennessee River between Hobbs Island and Guntersville, Ala., a distance of 20 miles:

Steamer "Huntsville."
Steamer "Hattie McDaniel."
Two Transfer Barges.

ROAD DEPARTMENT.

The total mileage of main and side lines is as follows:

	Main Line	Side Line
Miles owned	798·30	169·21
Miles leased	391·02	86·41
	1,189·32	255·62

There was laid on Nashville Division ·74 miles; on the Chattanooga Division 16·17 miles and on Atlanta Division 9·73 miles of new 68-lb. steel rail. The old rail taken up has been used in laying second tracks, branch lines and sidings.

The total mileage of steel and iron rail is shown in tables below:

MILEAGE IN STEEL.

Divisions.	68 lbs.	60 lbs.	58 lbs.	56 lbs.	52 lbs.	40 lbs.	38 lbs.	Total.
Chattanooga	147·07	.....	4·08	.....	.....	.....	.....	151·15
Nashville	2·57	.....	148·92	14·09	3·48	.....	.....	169·06
Atlanta	125·01	.....	.....	8·81	.....	.....	.....	136·82
Rome	.....	.....	.....	18·15	.....	.....	.....	18·15
Lebanon	.....	.....	29·21	.....	.....	.....	.....	29·21
Shelbyville	.....	.....	·82	·22	1·00	.....	.....	2·04
McMinnville	·97	6·94	31·01	.....	29·90	.....	.....	68·82
Columbia	.....	.....	4·28	.....	82·06	.....	.....	86·34
Huntsville	.....	.....	53·01	.....	26·93	.....	.....	79·94
Tracy City	5·60	.....	13·66	.....	1·47	.....	.....	20·73
Jasper	.....	.....	31·02	.....	31 09	.....	.....	62·11
Centreville	.....	.....	23·74	9·83	.....	12·42	8·68	54·67
West Nashville	.....	.....	3·96	·82	.....	.....	.....	4·78
Middle Tenn. & Alabama	.....	.....	.....	30·44	.....	.....	.....	30·44
Paducah & Memphis	.....	118·60	.....	135·60	.....	.....	.....	254·20
Total	284·22	125·54	343·71	217·96	175·93	12·42	8·68	1,168·46

MILEAGE IN IRON.

Division.	56 lbs.	50 lbs.	40 lbs.	Total.
Shelbyville	5·97	.....	.....	5·97
McMinnville	.....	·73	.....	·73
Columbia	.....	·13	.....	·13
Huntsville	.....	·27	.....	·27
Jasper	.....	1·02	.....	1·02
Centreville	1·14	.....	10·13	11·27
West Nashville	.....	1·48	.....	1·48
Total	7·11	3·62	10·13	20·86

ROADWAY.

There were 415,064 cross-ties and 209 sets of switch-ties used in renewal, and 24,913 cross-ties and 37 sets of switch-ties used in improvements.

There were 7·91 miles of new side track constructed; 1·67 miles previously constructed as temporary but since made permanent, and 1·14 miles were torn up, leaving a net increase of 8 44 miles.

There were 81,716 cubic yards of ballast put in the track.

BRIDGES AND TRESTLES.

The following table shows the length and different classes of bridges and trestles:

Division.	Total Length of Iron Bridges.		Cedar Piles.		Oak Piles.		Frame.		Totals Pile and Frame.		Grand Total.	
	Ft.	In.	Ft.	In.	Ft.	In.	Ft.	In.	Ft.	In.	Ft.	In.
Chattanooga	7,007	8	4,238	6	.....		227	0	4,465	6	11,473	2
Nashville	3,814	0	24,635	11	.....		122	0	24,757	11	28,571	11
Atlanta	4,142	9	2,353	8	120	0	295	10	2,769	6	6,912	3
Rome	.....		1,173	0	.....		38	0	1,211	0	1,211	0
Lebanon	1,033	6	397	0	.....		51	0	448	0	1,481	6
McMinnville	1,925	8	3,379	8	.....		182	6	3,562	2	5,487	10
Columbia	1,061	8	2,961	1	.....		740	10	3,701	11	4,763	7
Middle Tenn. & Ala.	336	0	.....		1,252	0	2,184	0	3,436	0	3,772	0
Huntsville	1,622	4	5,592	11	2,348	0	2,560	2	10,501	1	12,123	5
Tracy City	26	0	.....		.....		.....		.....		26	0
Jasper	829	10	7,771	0	.....		46	0	7,811	0	8,640	10
Centreville	2,609	1	7,925	0	449	0	52	6	8,466	6	11,075	7
West Nashville	.....	..	648	0	.....		.....		648	0	648	0
Shelbyville	126	0	548	0	.....		.....		548	0	674	0
Total	24,534	6	61,623	9	4,169	0	6,533	10	72,326	7	96,861	1

New iron bridges were constructed on Chattanooga Division at Dillon's Creek and Narrow's trestle, and on the Nashville Division over two branches and two roads on Belle Meade Farm, and three crossings of two spans each over Harpeth River, a total of 691 feet.

The work of repairing and enlarging culverts on the Chattanooga Division has been continued and several substantial improvements made. This work is also in progress on the Nashville and Atlanta divisions.

Four thousand six hundred and seventy-five feet of trestle work have been filled; 694 lineal feet of cedar pile irestle built, replacing other structures; 205 feet of cedar pile trestles built new; 55,134 lineal feet of cedar piles have been driven and 10,874 feet of trestle deck renewed.

BUILDINGS.

On the night of January 3, 1899, the paint shop at Nashville, 92x300 feet, was burned. This has been rebuilt, and in addition a tin and copper shop, 42x62 feet, was constructed, and the blacksmith shop extended 52x74 feet.

There have also been constructed new depots at Paducah Junction, Kasserman, Jeff and Fayetteville; section houses at Short Switch and Shuck Switch; a new warehouse at Huntsville; the warehouse at Hickman has been remodeled. A new brick passenger depot has been erected at Marietta, a frame passenger depot at Dalton, and the old depots at Graysville and Emerson remodeled. A large amount of work was done remodeling the offices of the Traffic Department at Nashville. and the freight house at Chattanooga has been extended 112 feet.

MIDDLE TENNESSEE & ALABAMA RAILROAD.

The Middle Tennessee & Alabama Railroad has been extended 4·18 miles, from Jeff to the Limestone County line, and will be completed by October 1st a further distance of 2·03 miles to Limestone Creek, which is 36 6 miles from Fayetteville and 13·8 miles from the junction of the Louisville & Nashville Railroad and the Southern Railway near Decatur, Ala.

AUDIT OF ACCOUNTS.

It has been the custom of a number of leading railroads to have their annual statements audited by public accountants, and, after consideration, it has been deemed to the best interest of this Company to have its accounts audited annually. The work has been done this year by the Audit Company of New York, and the certificate of that Company showing the result of the examination is attached to this report.

THE BOARD OF DIRECTORS desire to express their pleasure at the harmonious relations which have been maintained with connecting and competing lines, and their appreciation of the faithful and intelligent service rendered by the officers and employes.

J. W. THOMAS, *President.*

On page 793 of this issue and page 540 of Sept. 9 issue will be found statistics of operation, earnings and expenses, and the income account and balance sheet.

CENTRAL PACIFIC RAILWAY COMPANY.

ABSTRACT OF FIRST REFUNDING MORTGAGE, DATED AUGUST 1, 1899, SECURING $100,000,000 OF GOLD BONDS DUE AUGUST 1, 1949.

PARTIES.

The CENTRAL PACIFIC RAILWAY CO. of Utah (hereinafter called the "Railway Company"), party of the first part, and the CENTRAL TRUST COMPANY OF NEW YORK (hereinafter called the "Trustee"), party of the second part:

PREAMBLE.

WHEREAS, certain portions of the company's railroad are subject to the lien of "outstanding old bonds" matured or to mature on or before the date named below, viz.:

Loan.	*Amount.*	*Last due.*
Central Pacific RR. of California—		
(*a*) 1st M. of July, 1865, series A, B. C, D.	$6,378,000	Dec. 1, 1899
(*b*) 1st M. of Jan., 1867, series E, F, G, H, I	19,502,000	June 1, 1901
(*c*) Western Pacific RR. 1st mort. of 1869...	2,735,000	July 1, 1899
(*d*) C.-l.&Ore.—Cent. Pac. M. '68-'72, A&B...	10,340,000	†Jan. 1, 1918
(*e*) Cent. Pac. RR. San Joaquin Div. M. '70..	6,080,000	Oct. 1, 1900
(*f*) Fifty-year 5 per cent bonds of 1889...	*12,283,000	†April 1, 1939
(*g*) Land bonds of 1870.....	2,134,000	Oct. 1, 1900
Total.....	$59,452,000	

* Including $2,038,000 held as security for the land bonds next below. † All due on this date.

AND WHEREAS, under date of Feb. 1st, 1899, the Railway Company executed its twenty promissory notes in favor of the United States of America for $2,940,635 78 each, maturing on or before the expiration of each successive six months from the date thereof, said notes to be secured by pledge of Refunding Bonds to be issued hereunder as hereinafter provided;

AND WHEREAS, the said Railway Company is about to issue its Refunding Bonds to an amount which shall not in any event exceed in the aggregate the principal sum of $100,000,000, as duly authorized by its Board of Directors and by its stockholders.

AND WHEREAS, the form of the coupon bonds is to be substantially as follows, to-wit:

[FORM OF COUPON FIRST REFUNDING MORTGAGE BOND.]

No..... $1,000 [or $500]

UNITED STATES OF AMERICA.

THE CENTRAL PACIFIC RAILWAY COMPANY.

FIRST REFUNDING MORTGAGE GOLD BOND.

KNOW ALL MEN BY THESE PRESENTS, That the CENTRAL PACIFIC RAILWAY COMPANY, a corporation, hereinafter called the "Railway Company," for value received, promises to pay to the bearer, or, if registered, to the registered holder of this bond, on the first day of August, in the year 1949, at the office or agency of the Railway Company in the City of New York, One Thousand [or Five Hundred] Dollars gold coin of the United States, of the present standard of weight and fineness, and to pay interest thereon at the rate of [not exceeding four] per cent per annum from August 1, 1899, payable semi-annually at the said office or agency in like gold coin, on the first day of February and the first day of August in each year but only upon presentation and surrender, as they severally mature, of the coupons therefor annexed hereto.

Both the principal and interest of this bond are payable without deduction for any tax or taxes which the Railway Company may be required to pay or to retain therefrom, under any present or future law of the United States, or of any State or County or Municipality therein.

This bond is one of a series of First Refunding Mortgage Gold Bonds (coupon and registered) of the Railway Company, issued and to be issued for an aggregate principal sum not exceeding One Hundred Million Dollars at any one time outstanding, under and in pursuance of, and all equally secured by, a mortgage or deed of trust dated August 1, 1899, executed by the Railway Company to the Central Trust Company of New York as Trustee of all the property and franchises of the Railway Company conveyed in trust by said mortgage or deed of trust, to which reference is hereby made for a statement of the property and franchises mortgaged, the nature and extent of the security, the rights of the holders of said bonds under the same and the terms and conditions upon which said bonds are issued and secured.

This bond shall pass by delivery unless registered in the owner's name on the books of the Railway Company at its office or agency in the City of New York, such registry being noted on the bond by the Bond Registrar of the Railway Company. After such registration no transfer shall be valid unless made on the Company's books by the registered owner, and similarly noted on the bond, but the same may be discharged from registry by being transferred to bearer, and thereafter transferability by delivery shall be restored, but this bond may again, from time to time, be registered or transferred to bearer as before. Such registration, however, shall not affect the negotiability of the coupons, which shall continue to be transferable by delivery merely.

The holder may also, at his option, surrender for cancellation this bond, with the coupons for future interest thereon, in exchange for a registered bond without coupons, as provided in said mortgage or deed of trust.

This bond shall not become obligatory for any purpose until it shall have been authenticated by the certificate, hereon endorsed, of the Trustee under said mortgage or deed of trust.

In Witness Whereof, The Central Pacific Railway Company has caused these presents to be signed by its President or one of its Vice-Presidents, and its corporate seal to be hereunto affixed, and to be attested by its Secretary or an Assistant Secretary, and coupons for said interest with the engraved signature of its Treasurer to be attached hereto this 1st day of August, 1899.

(The Mortgage or Deed of Trust securing this bond has been duly stamped according to law.)

CENTRAL PACIFIC RAILWAY COMPANY,
By
[L. S.] Vice-President.
Attest:
Assistant Secretary.

[FORM OF INTEREST COUPON, OF WHICH THE FIRST IS TO BE PAYABLE , 1899.]

No..... $20 00 [or $10 00]

On the first day of The Central Pacific Railway Company will pay to bearer, at its office or agency in the City of New York, Twenty [or Ten] Dollars, United States gold coin, of the present standard of weight and fineness, without deduction for taxes, being six months' interest then due on its First Refunding Mortgage Gold Bond No.....

Treasurer.

[FORM OF TRUSTEE'S CERTIFICATE.]

This bond is one of a series of bonds described in the within mentioned mortgage or deed of trust, executed by The Central Pacific Railway Company to the undersigned.

CENTRAL TRUST COMPANY OF NEW YORK,
Trustee.
By
Vice-President.

GUARANTY.

The First Refunding bonds are guaranteed unconditionally, principal and interest, by the Southern Pacific Company, by guaranty endorsed upon each bond, as follows:

GUARANTY.

For value received, The Southern Pacific Company hereby guarantees unconditionally the punctual payment of the principal and interest of the within Bond at the time and in the manner therein specified, and covenants in default of payment of any part thereof by the obligor to pay the said principal and interest of the within Bond as the same shall become due upon demand of the holder hereof.

In witness whereof, The said Southern Pacific Company has caused its corporate seal to be hereto affixed and this instrument to be signed by its President or one of its Vice-Presidents this first day of August, one thousand eight hundred and ninety-nine.

SOUTHERN PACIFIC COMPANY.
By
Vice-President.

[The above guaranty does not appear in the mortgage, but we insert it here.—ED.]

REGISTERED REFUNDING MORTGAGE BOND.

The registered bonds without coupons shall be each for the principal sum of $1,000, or such multiples thereof as the company by resolution of its Board of Directors may from time to time prescribe, and may be issued originally either as registered bonds or in exchange for coupon bonds for an equivalent sum.

PROPERTY CONVEYED.

NOW, THEREFORE, THIS INDENTURE WITNESSETH that the RAILWAY COMPANY, in consideration of the premises, etc., by these presents does transfer unto THE TRUSTEE: ALL AND SINGULAR, the properties, privileges and franchises as follows:

FIRST—Its lines of railroad, extending from a point about 5 miles west of Ogden, Utah, to Sacramento, Cal., and from Sacramento to San Jose, Niles to Oakland, Lathrop to Goshen, all in California, and Roseville, Cal., to the California and Oregon boundary. [A total length of road of 1,349 miles.—ED.]

SECOND—All its railways in San Francisco, Oakland and Alameda, Cal., and the terminals owned and used in connection therewith, including wharves, piers, docks, ferries, steamers and ferryboats.

THIRD—All roadbeds, superstructures, rights of way, rails, tracks, bridges, terminals, buildings, depots, engine houses, shops, docks, structures, erections and fixtures and all other property, real or personal, now or hereafter acquired, for use upon such lines of railroad or terminals.

FOURTH—All locomotives, cars and other rolling stock, machinery, tools, materials, etc., now owned or hereafter held for use upon such lines of railroad or terminals.

FIFTH—All other railroads, equipment and terminals owned by the Railway Company on Feb. 1, 1899.

SIXTH—All corporate or other rights, privileges and franchises now or hereafter appertaining to such lines of railroad or terminals.

SEVENTH—All the income of such property.

TO HAVE AND TO HOLD for the equal and proportionate benefit and security of all present and future holders of the bonds and interest obligations issued and to be issued under, and secured by, this indenture.

ARTICLE ONE.

ISSUE AND APPROPRIATION OF BONDS.

$58,820,000 BONDS DELIVERABLE TO THE GOVERNMENT, BUT $10,045,500 TO BE RETURNED FORTHWITH.

SECTION 1. The Trustee shall certify and deliver the bonds as provided in this Article, and not otherwise. The aggregate amount of bonds shall never at any one time exceed $100,000,000. Only such bonds as shall bear thereon endorsed the certificate of the Trustee executed by its President, Vice-President or Second Vice-President shall be secured by this indenture.

SEC. 2. Bonds to the aggregate amount of $58,820,000, bearing 4 per cent interest, shall be deliverable forthwith to the Railway Company for delivery to the Treasurer of the United States under said Settlement Agreement, dated Feb. 1st, 1899, and except as so required may be used for the general purposes of the Railway Company. When any of the bonds so delivered to the Treasurer of the United States shall be returned and canceled, the Trustee shall deliver to the Railway Company in place thereof new bonds secured hereby, dollar for dollar.

Arrangements have been made for the return to the Railway Company of $10,045,500 of the $58,820,000 bonds to be delivered to the Treasurer of the United States as aforesaid.

REMAINDER OF ISSUE ($41,180,000) AND THE $10,045,500 RETURNED TO BE RESERVED AGAINST $59,452,000 OLD BONDS.

SEC. 3. The remainder of such authorized issue of bonds, viz.: bonds to the amount of $41,180,000, together with the $10,045,500 bonds to be returned to the Railway Company as hereinbefore stated, shall be reserved, to be executed from time to time, by the Trustee, against deposit of outstanding old bonds of the classes hereinbefore enumerated, viz.:

$1,000 of such Refunding Bonds against each $1,000 face value of bonds mentioned under subdivision *(a)*, *(b)*, *(c)*, *(d)* or *(e)* in the foregoing enumeration.

$500 of such Refunding Bonds against each $1,000 face value of Central Pacific RR. fifty-year 5 per cent bonds and land bonds mentioned under subdivisions *(f)* and *(g)* in such enumeration.

Every outstanding old bond deposited with the Trustee, as above provided, shall by said Trustee be stamped with the words, "Not negotiable. Held in trust for the purposes declared in the First Refunding Mortgage of The Central Pacific Ry. Co., dated Aug. 1, 1899," and shall be held by the said Trustee without impairment of lien, as additional security for the payment of the bonds hereby secured until (1) not less than 95 per cent of all bonds of the same issue at any time outstanding shall have been so deposited, when all such issue shall, upon the written request of the Railway Company, be canceled by the Trustee, or until (2) not less than 95 per cent of all outstanding old bonds of all the issues above enumerated shall have been deposited, whereupon, on the written request of the Railway Company, the said Trustee shall cancel, and shall surrender to the Railway Company, all outstanding old bonds then in its posses-ion.

Notwithstanding anything to the contrary hereinbefore contained, upon being satisfied that all bonds deliverable to the Treasurer of the United States have been delivered and that sufficient provision has been made for the purchase or payment of each and every outstanding old bond, the Trustee shall deliver upon the order of the Railway Company the whole amount of the bonds by this indenture secured then remaining unissued.

REGISTERED BONDS—BONDS MUTILATED.

SEC. 4. Coupon bonds may be exchanged for registered bonds, and the Railway Company may at its option charge not exceeding $1 for each registered bond issued in exchange or transferred, but no registered bond may be converted into a coupon bond.

SEC. 5. Bonds may be issued hereunder, carrying interest at such lower rate of interest than 4 per cent per annum as the Railway Company may prescribe.

SEC. 6. Bonds mutilated or destroyed may, at the Railway Company's discretion, be replaced by new bonds upon receipt of satisfactory indemnity.

ARTICLE TWO.

PARTICULAR COVENANTS OF THE RAILWAY COMPANY.

BONDS TO BE PAID TAX FREE.

SECTION 1. The principal and interest shall be paid punctually, "without deduction from either principal or interest for any tax or taxes imposed by the United States, or any State or County or Municipality thereof, which the Railway Company may be required to pay or to retain therefrom, under or by reason of any present or future law." When and as paid, all such coupons forthwith shall be canceled.

DEEDS OF FURTHER ASSURANCE.

SEC. 2. The Railway Company will make all such further deeds of said premises to the Trustee as may be reasonably required for the security of the bonds.

RIGHT RESERVED TO ACQUIRE OTHER RAILROAD LINES FREE FROM LIEN HEREOF.

But nothing in this indenture shall be construed to limit the right of the Railway Company to own, or to construct, or to acquire, other lines of railroad, or branches or extensions, or interests therein, or other property free from the lien hereof.

TRANSFER OFFICE IN NEW YORK.

SEC. 3. The Railway Company at an office or agency to be maintained by it in the City of New York will keep registers of bonds issued hereunder, which registers at all reasonable times shall be open to the inspection of the Trustee, and it will, under such reasonable regulations as it may prescribe register therein any coupon bonds and any bonds without coupons issued under the provisions hereof.

PRIOR BONDS TO BE PAID AT OR BEFORE MATURITY.

SEC. 4. The Railway Company will pay at or after maturity, or will acquire and deposit with the Trustee, all of the outstanding old bonds, and it will punctually pay the interest on all such old bonds not acquired and deposited hereunder. The Railway Company will not extend any of the outstanding old bonds.

NO PRIOR CHARGES TO BE CREATED.

SEC. 5. The Railway Company will not voluntarily suffer to be created any mechanic's lien or other charge having priority to the lien of these presents upon the mortgaged premises or upon the income thereof.

ARTICLE THREE.

REMEDIES OF TRUSTEE AND BONDHOLDERS.

COUPONS NOT TO BE EXTENDED OR FUNDED.

SECTION 1. The Railway Company covenants that it will not, directly or indirectly, assent to the extension of any coupons or interest upon any bonds secured hereby by purchasing or funding the same, or in any other manner. Interest so extended shall not be entitled in case of default hereunder to the security of this indenture, except subject to the prior payment in full of the principal and the unextended interest of all the outstanding bonds.

DEFAULT FOR SIX MONTHS, TRUSTEE MAY TAKE POSSESSION.

SEC. 2. In case (1) of default for six months in the payment of any interest on any bond secured by this indenture or in the performance of any covenant in Section 5 of Article Two hereof; or in case (2) of default in the punctual payment of the principal of any bond hereby secured; or in case (3) of default for six months in the due performance of any other covenant herein, after written notice thereof from the Trustee or from the holders of 5 per cent in amount of the bonds hereby secured; then the Trustee personally, or by its agents or attorneys, may enter upon the mortgaged premises and operate the same, either personally or by their receivers or attorneys, to the best advantage of the holders of the bonds hereby secured. And in such case, after deducting the expenses of operating, and of all repairs, additions and improvements, and all payments for taxes, assessments, insurance and prior or other proper charges, the Trustee shall apply the income of the property as follows:

In case the principal of the bonds hereby secured shall not have become due, to the payment of the interest in default, in the order of its maturity, with interest thereon at the rate of 4 per cent per annum, ratably, to the persons entitled thereto, without discrimination.

In case the principal of the bonds hereby secured shall have become due, by declaration or otherwise, first, to the payment of the accrued interest (with interest on the overdue instalments at the rate of 4 per cent per annum) in the order of the maturity of the instalments, and then to the payment of the principal of all bonds hereby secured, ratably, without any discrimination.

DEFAULT—PRINCIPAL SHALL BE DECLARED DUE ON REQUEST OF MAJORITY INTEREST.

SEC. 3. In case of default for six months in the payment of any interest on any bond, or in the performance of any covenants in Section 5 of Article Two hereof, the Trustee, upon the written request of the holders of a majority in amount of the bonds hereby secured then outstanding, shall, by notice in writing delivered to the Railway Company, declare the principal of all bonds hereby secured then outstanding to be due and payable immediately. If, however, at any time thereafter all arrears of interest, with interest at 4 per cent per annum on overdue instalments, shall either be paid by the Railway Company or be collected out of the mortgaged premises before sale of the premises, then the holders of a majority in amount of the bonds, by written notice, may waive such default.

DEFAULT—TRUSTEE MAY SELL PROPERTY AT AUCTION OR BRING FORECLOSURE SUIT.

SEC. 4. In case of default made and continued, as in Section 2 of this article provided, the Trustee, with or without entry, *(a)* may sell the mortgaged premises at auction as an entirety unless a sale in parcels shall be required by holders of a majority in amount of the bonds; or *(b)* may bring a foreclosure suit or a suit for the enforcement of any other appropriate legal remedy, as the Trustee, advised by counsel learned in the law, may deem most effectual.

TRUSTEE MUST ACT ON REQUEST OF 25 PER CENT OF BONDS.

Upon the written request of the holders of 25 per cent in amount of the bonds hereby secured, in case of default, it shall be the duty of the Trustee, upon being indemnified to enforce the rights of the bondholders in the manner aforesaid or by judicial proceedings or otherwise, as the Trustee may deem best.

HOLDERS OF 75 PER CENT OF THE BONDS MAY DIRECT PROCEEDINGS.

SEC. 5. The holders, however, of 75 per cent in the amount of the outstanding bonds shall have the right to direct the method and place of conducting all proceedings for any sale of the premises, or for foreclosure, or for the appointment of a receiver, or of any other proceedings hereunder.

DEFAULT—VARIOUS PROVISIONS.

SECS. 6 TO 19, ETC. The mortgage contains the usual carefully-drawn provisions defining the further rights of the Trustee and the bondholders in case of default, some of these provisions being as follows:

Property to be sold in one parcel, unless otherwise requested by holders of a majority of the bonds.

Notice of sale to be advertised for four weeks.

Proceeds of sale, after payment of expenses, to be applied to payment of principal and interest ratably without preference of one over the other.

Purchaser may apply bonds and coupons due and unpaid on purchase price.

The benefit of all valuation, stay, extension or redemption laws are waived by the Railway Company.

Upon commencement of judicial proceedings a receiver may be appointed for benefit of bondholders.

The remedies herein are additional to all other remedies existing at law, except as herein expressly provided to contrary.

No bondholder to have right of action unless Trustee, requested and indemnified by 25 per cent in interest of the bondholders, fails to act within a reasonable time.

The Railway Company, whenever it shall deem it expedient for the better security of the bonds, although there may be then no default entitling the Trustee to possession, may, with the consent of the Trustee, surrender to the Trustee the whole or any part of the property hereby conveyed for any period, fixed or indefinite.

ALL AMOUNTS RECEIVABLE FROM GOVERNMENT FOR SERVICES ON BOND-AIDED LINES TO BE APPLIED TOWARD PAYMENT OF INTEREST, ETC., OF SPEYER NOTES.

SEC. 20. Notwithstanding any entry of any trustee or receiver upon the mortgaged premises, the United States shall be entitled to enjoy the provisions embodied in Article

Sixth of the Settlement Agreement, dated Feb. 1, 1899, hereinbefore referred to, viz.:

Until the notes to be given by the Central Pacific RR. Co. under Article Second of this agreement shall have been paid in full, principal and interest, all amounts due to the Central Pacific RR., or its successor company, from the United States subsequent to the date of this agreement in respect of services to the United States, upon the bond-aided lines from a point about 5 miles west of Ogden to Sacramento and from Sacramento to San Jose, above referred to, shall, as audited and allowed, be applied by the United States pro rata on account of the amounts remaining unpaid on such of said notes as shall not have been purchased by Messrs. Speyer & Co. hereunder, such application being first made to the payment of accrued interest thereon and thereafter on account of the principal thereof.

ARTICLES FOUR AND FIVE.

IMMUNITY OF OFFICERS AND STOCKHOLDERS, ETC.

No recourse under agreement of this indenture shall be had against any incorporator, stockholder, officer or director of the Railway Company.

Article Five contains provisions respecting bondholders' instruments, etc.

ARTICLE SIX.

RELEASES OF MORTGAGED PROPERTY.

Upon the written request of the Railway Company, approved by resolution of its Board of Directors or Executive Committee, the Trustee may, from time to time, release from the lien of this indenture any part of the mortgaged premises; *provided* the same shall no longer be of use, and that no part of the track shall be released if thereby the continuity of the railroads hereby mortgaged shall be broken. No property, also, shall be released unless to be sold or exchanged for other property. The proceeds of sale shall be applied to the purchase of other property or in improvements upon the mortgaged premises. All new property acquired in place of property released shall be held for further security hereunder.

ARTICLE SEVEN.

CONCERNING THE TRUSTEE.

SECTION 1. The Trustee shall not be under any obligation to enforce the trusts hereby created, unless idemnified against all expense or liability, nor to take notice of any default hereunder unless notified thereof in writing by the holders of 5 per cent in amount of the bonds, or to take any action in respect of any default unless requested by the holders of not less than 25 per cent in amount of the bonds hereby secured then outstanding.

REMOVAL OF TRUSTEE.

SEC. 2. A Trustee may be removed at any time by an instrument in writing under the hands of three-quarters in amount of the holders of the bonds hereby secured and then outstanding.

APPOINTMENT OF NEW TRUSTEE.

SEC. 3. A new Trustee may be appointed by the holders of a majority in amount of the bonds hereby secured then outstanding by instruments in writing; *provided*, nevertheless, that pending such appointment the Railway Company, by an instrument executed by order of its Board of Directors, may appoint a temporary Trustee.

The Trustee hereunder shall always be a Trust Company in good standing, doing business in the City of New York, and having a capital and surplus aggregating at least $2,000,000, if there be such a Trust Company willing and able to accept the trust upon reasonable terms.

ARTICLE EIGHT.

SINKING FUND $25,000 YEARLY.

A sinking fund for the redemption on or before their maturity of the bonds to be issued under this indenture shall be maintained by setting apart out of the net income derived from the railroads herein mortgaged the sum of $25,000 in the year 1900, and in each year thereafter. Notice shall be published in daily papers in New York and San Francisco for not less than four weeks, inviting bids for the surrender of the bonds at prices to be named by the bidders. The lowest bids shall be accepted, and bonds redeemed to the extent of the money in the sinking fund. All bonds so redeemed shall be forthwith canceled.

ARTICLES NINE AND TEN.

A COMPANY ABSORBING THE RAILWAY COMPANY MAY ISSUE BONDS HEREUNDER.

Article Nine is merely formal, relating to the company's right to retain the property until default, and to the termination of the Trust upon the faithful performance of all the covenants herein.

Article Ten provides that nothing herein shall prevent any consolidation, merger or sale of the mortgaged premises as an entirety, provided that the bonds shall be assumed by the corporation and that under certain conditions the successor company may issue bonds under the terms of this indenture.

INDENTURE SUBORDINATING LEASE TO LIEN OF CENTRAL PACIFIC RAILWAY COMPANY'S FIRST REFUNDING MORTGAGE.

By indenture dated Aug. 1, 1899 (the Central Trust Co., being party of the second part) the Southern Pacific Company has subordinated its rights as lessee of said Central Pacific Railway to the lien of such First Refunding Mortgage Gold Bonds.

The Commercial Times.

COMMERCIAL EPITOME.

FRIDAY NIGHT, October 13, 1899.

The feature of the week has been the warlike news from abroad, a state of war now existing between Great Britain and the Transvaal. This development has exerted only a limited influence in speculative circles, it having been previously largely discounted. The export business in breadstuffs has been active, especially the coarser grains, and, owing to a scarcity of ocean tonnage, freight rates have advanced. Rates for money have been easier, and the action of the Government in anticipating payment of interest on its bonds, as a means to relieve the stringency, has had a favorable influence. General business prosperity has continued to be reported from all sections of the country, an active fall trade being experienced, and the outlook is considered favorable for a good winter and spring business. The difficulty railroads are experiencing in obtaining a sufficient number of freight cars to move promptly freight offered them is cited as indicative of the large volume of business transacted.

Lard on the spot has continued quiet, and under slightly increased offerings prices have weakened some, closing at 5·67½c. for prime Western and 5·45 for prime City. Refined lard has been in moderate demand, and values have held steady, closing at 6·10c. for refined for the Continent. Speculation in lard for future delivery at the Western market has been only moderately active, and under offerings by packers and in sympathy with an easier market for hogs, prices have weakened slightly. The close was easy.

DAILY CLOSING PRICES OF LARD FUTURES.

	Sat.	Mon.	Tues.	Wed.	Thurs.	Fri.
October	5·80	5·80	5·77	5·75	5·70	5·67

Pork has been in only very moderate demand and under weaker advices from the West the tone has been easier, closing at $9 25@9 75 for mess, $11 75@12 00 for family and $10@11 75 for short clear. Cut meats have been firm, with only limited offerings, closing at 9½@10c. for pickled hams and 6@7¼c. for pickled bellies, 14@10 lbs. average. Beef has been firm in response to stronger foreign advices; demand has been moderately active, closing at $9 50 for mess, $10@10 50 for packet, $10 75@11 50 for family and $15@16 for extra India mess in tcs. Tallow has been quiet and easier, closing at 5⅛c. Lard stearine has been without decided change at 7@7¼c. Oleo stearine has been quiet but steady at 8¼c. Cotton seed oil has been firmly held, closing at 30@31c. for prime yellow. Arrivals of butter have been limited, and although demand has been quiet prices have been firmly maintained, closing at 17@24c. for creamery. Cheese has been in moderate demand and firmer, closing at 10½@12¾c. for State factory, full cream. Fresh eggs quiet and the close barely steady at 20½c. for choice Western.

Brazil grades of coffee have been more active. There has been a fair distributing business and the demand for invoices has been brisker. Brazil markets have advanced and crop movement smaller. The close was steady at 5¾c. for Rio No. 7. West India growths have been in fair demand for desirable grades and prices have been firm, closing at 7½@8c. for good Cucuta. East India growths have had a moderate jobbing sale at steady prices. Speculation in the market for contracts has been moderately active and prices have advanced on buying by outsiders for investment, who have been attracted by the comparatively low values ruling. Close was slightly easier. Following are final asking prices:

Oct	4·60c.	Jan	4·80c.	May	5·05c.
Nov	4·60c.	Feb	4·90c.	June	5·10c.
Dec	4·75c.	March	4·95c.	July	5·15c.

Raw sugars have been quiet but steady. Offerings have continued small. The close was unchanged at 4 5-16c. for centrifugal, 96 deg. test, and 3 13-16c. for muscovado, 89 deg. test. Refined sugar has been in moderate demand only, but prices have been steady, closing at 5⅛@5 3-16c. for granulated. Teas were steady at auction. Other staple groceries have been in fair demand and firm.

Kentucky tobacco has had a fair sale and prices have been firm. Seed-leaf tobacco has been in fair demand and firm. Sales for the week were 2,850 cases, including 1,200 cases 1898 crop, Zimmers, 12½@15½c.; 700 cases 1898 crop, Pennsylvania seed leaf, 10½@11½c.; 150 cases 1897 crop, Pennsylvania Havana, 12@13c.; 200 cases 1897 crop, Pennsylvania; also 300 bales Havana at 57½@90c., in bond, and 150 bales Sumatra at 85c.@$1 60, in bond.

Business in the market for Straits tin has been quiet and prices have weakened slightly, closing at 32@32⅛c. Ingot copper has had only a very moderate sale, but there has been a fair movement on old contracts; prices have weakened slightly, closing at 18¼@18½c. for Lake. Lead has had a fair sale at steady prices, closing at 4·60c. for domestic. Spelter has been quiet but steady at 5·45@5 50c. for domestic. Pig iron has been in increased demand locally, and firmer, closing at $19 50@24 00 for domestic.

Refined petroleum has been unchanged, closing at 8·95c. in bbls., 6 45c. in bulk and 10·20c. in cases. Naphtha firm at 10·50c. Crude certificates have been neglected. Credit balances have been firm at $1 50. Spirits turpentine has been in moderate demand and firmer, closing at 52½@53c. Rosins have been moderately active and steady, closing at $1 25@1 27½ for common and good strained. Wool has been firm but quiet. Hops have been quiet and easier.

COTTON.

FRIDAY NIGHT, October 13, 1899.

THE MOVEMENT OF THE CROP, as indicated by our telegrams from the South to-night, is given below. For the week ending this evening the total receipts have reached 257,935 bales, against 284,078 bales last week and 253,314 bales the previous week, making the total receipts since the 1st of Sept., 1899, 1,282,308 bales, against 1,439,920 bales for the same period of 898, showing a decrease since Sept. 1, 1899, of 157,612 bales.

Receipts at—	*Sat.*	*Mon.*	*Tues.*	*Wed.*	*Thurs.*	*Fri.*	*Total.*
Galveston	13,478	29,474	17,474	14,312	8,155	7,324	90,217
Tex. City, &c.	.....	.....	.....	.....	.....	742	742
New Orleans	10,313	11,800	27,171	9,519	6,723	8,203	73,729
Mobile	1,696	1,486	2,191	989	583	561	7,506
Pensacola, &c.	.....	.....	.....	.....	.....	2,483	2,483
Savannah	8,497	7,216	6,401	3,437	4,971	4,602	35,124
Brunsw'k, &c.	.....	.....	.....	.....	.....	5,342	5,342
Charleston	1,968	3,736	1,787	2,938	2,527	899	13,855
Pt. Royal, &c.	.....	.....	.....	.....	.....	16	16
Wilmington	1,547	2,408	1,479	1,367	876	1,525	9,202
Wash'ton, &c.	.....	.....	.....	.....	.....	63	63
Norfolk	1,795	2,329	2,882	3,072	1,209	2,209	13,496
N'p't News, &c.	.....	.....	.....	.....	.....	547	547
New York	24	.....	.....	.....	.....	.....	24
Boston	142	446	109	157	229	558	1,641
Baltimore	.....	.....	.....	.....	.....	3,046	3,046
Philadel'a, &c.	100	63	77	25	549	88	902
Tot. this week	39,560	58,958	59,571	35,816	25,822	38,208	257,935

The following shows the week's total receipts, the total since Sept. 1, 1899, and the stock to-night, compared with last year.

Receipts to Oct. 13.	1899.		1898.		*Stock.*	
	This week.	*Since Sep. 1, 1899.*	*This week.*	*Since Sep. 1, 1898.*	1899.	1898
Galveston	90,217	407,992	133,066	501,206	165,305	253,394
Tex. C., &c.	742	5,283	1,042	5,419	.....	.....
New Orleans	73,779	308,678	81,996	318,194	250,280	170,460
Mobile	7,506	39,536	15,498	49,856	24,993	33,842
P'sacola, &c.	2,483	12,691	3,061	10,561	.....	.....
Savannah	35,124	250,191	70,770	242,277	99,990	128,452
Br'wick, &c.	5,342	23,333	10,904	35,788	13,744	19,940
Charleston	13,855	75,359	23,936	94,723	38,943	44,561
P. Royal, &c.	16	207	158	208	.....	.....
Wilmington	9,202	79,741	24,277	89,867	16,217	43,886
Wash'n, &c.	63	230	103	306	.....	.....
Norfolk	13,496	56,353	24,708	74,318	24,463	30,720
N'port N., &c	547	2,602	294	1,330	1	.....
New York	24	3,215	1,190	1,890	125,474	57,458
Boston	1,641	5,277	2,728	9,353	14,000	10,000
Baltimore	3,046	7,900	186	1,234	11,990	3,153
Philadel, &c.	902	3,720	1,988	3,390	4,430	5,156
Totals	257,935	1,282,308	395,905	1,439,920	789,830	801,022

In order that comparison may be made with other years, we give below the totals at leading ports for six seasons.

Receipts at—	1899.	1898.	1897.	1896.	1895.	1894.
Galves'n, &c.	90,959	134,108	57,678	79,677	49,128	95,290
New Orleans	73,729	81,996	65,212	111,404	92,813	121,806
Mobile	7,506	15,498	14,808	16,468	12,649	12,770
Savannah	35,124	70,770	58,075	34,391	49,498	56,723
Chas'ton, &c.	13,871	24,094	28,332	21,077	25,302	34,918
Wilm'ton, &c	9,265	24,380	21,125	17,073	15,293	14,356
Norfolk	13,496	24,708	26,082	43,164	13,249	21,405
N. News, &c.	547	294	1,123	275	9,268	9,014
All others	13,438	20,057	22,451	14,148	13,459	17,849
Tot. this wk.	257,935	395,905	294,886	337,677	280,659	384,131
Since Sept. 1	1282,308	1439,920	1410,554	1675,731	1074,383	1431,611

The exports for the week ending this evening reach a total of 130,836 bales, of which 45,979 were to Great Britain, 16,254 to France and 68,603 to the rest of the Continent. Below are the exports for the week and since Sept. 1, 1899.

Exports from—	*Week Ending Oct. 13, 1899. Exported to—*				*From Sept. 1, 1899, to Oct. 13, 1899. Exported to—*			
	Great Brit'n.	*France*	*Conti-nent.*	*Total Week.*	*Great Britain.*	*France*	*Conti-nent.*	*Total*
Galveston	15,318	.....	13,254	28,572	119,529	46,680	59,594	225,803
Tex. City, &c.	.....	.....	147	147	.....	.....	1,368	1,368
New Orleans	3,300	10,414	11,182	24,896	84,742	34,627	53,261	172,630
Mobile	4,380	.....	.....	4,380	8,310	.....	.....	8,310
Pensacola	.....	.....	2,070	2,070	8,072	1,499	1,148	11,719
Savannah	14,509	4,915	19,649	39,073	29,283	17,988	71,000	118,271
Brunswick	.....	.....	.....	.....	7,900	.....	.....	7,900
Charleston	.....	.....	.....	.....	8,572	.....	21,267	29,839
Port Royal	.....	.....	.....	.....	.....	.....	.....	.....
Wilmington	.....	.....	17,657	17,657	8,308	.....	68,433	76,741
Norfolk	.....	.....	.....	.....	7,728	.....	1,077	8,805
Port N., &c.	.....	.....	.....	.....	644	.....	.....	644
New York	1,920	925	3,932	6,777	33,482	7,029	31,248	71,689
Boston	4,787	.....	.....	4,787	22,147	.....	12	22,159
Baltimore	1,765	.....	712	2,477	8,807	600	2,935	12,342
Philadelphia	.....	.....	.....	.....	.....	.....	.....	.....
SanFran., &c.	.....	.....	.....	.....	.....	.....	2,980	2,980
Total	45,979	16,254	68,603	130,836	342,474	108,423	320,303	771,200
Total, 1898	133,503	11,245	74,065	218,813	416,407	58,485	241,481	716,373

In addition to above exports, our telegrams to-night also give us the following amounts of cotton on shipboard, not cleared, at the ports named. We add similar figures for New York, which are prepared for our special use by Messrs. Lambert & Barrows, Produce Exchange Building.

Oct. 13 at	ON SHIPBOARD, NOT CLEARED FOR—					*Leaving stock.*
	Great Britain.	*France.*	*Other Foreign*	*Coast-wise.*	*Total.*	
New Orleans	3,635	1,308	16,658	848	22,449	227,831
Galveston	41,473	41,598	9,748	5,043	97,862	67,443
Savannah	5,000	None.	30,000	None.	35,000	64,990
Charleston	None.	None.	17,400	300	17,700	21,243
Mobile	5,000	None.	2,000	None.	7,000	17,993
Norfolk	2,500	None.	1,000	5,000	8,500	15,968
New York	300	425	400	None.	1,125	124,349
Other ports	11,000	None.	15,000	None.	26,000	34,382
Total 1899	68,908	43,331	92,206	11,191	215,636	574,194
Total 1898	141,285	33,384	108,179	20,054	302,902	498,120
Total 1897	107,387	36,894	10[illegible],139	15,005	264,425	331,182

Speculation in cotton for future delivery has been active, but prices have shown a reactionary tendency. The Bureau report issued on Tuesday reported the average condition of the crop at 62·4, or a decline of 6·1 points during the month of September. It was claimed, however, that the recent advance in prices largely discounted this report. Subsequent to the receipt of the report there developed considerable pressure to sell from recent buyers to realize profits. There was less disposition shown to buy, a reaction in prices being generally expected, and the fact that there was no extensive new buying to absorb the offerings which came on the market had a weakening influence. The Southern market has continued firm, with prices ⅜ to ¾c. above a parity with New York values, and this has checked business, exporters refusing to operate freely at the prices asked, the sales made being principally to home spinners. As a consequence some of the trade claim that supplies are rapidly accumulating in factors' hands in the interior and that ultimately they will have to meet the market. On the other hand, however, it is contended that the crop is a short one and that before the season is over much higher prices will have been paid for cotton than those now ruling. To-day the market was less active. The opening was at a slight advance on better foreign advices than expected; then came a reaction under realizing sales; again the market turned stronger and advanced on buying by shorts to cover contracts and the light crop movement. Realizing sales again weakened values, but the close was steadier, with prices unchanged to 5 points higher for the day. Cotton on the spot has been quiet; prices declined 1-16c. on Tuesday, and to-day the market was 1-16c. lower, closing at 7 3-16c. for middling upland.

The rates on and off middling, as established Sept. 13, 1899, by the Revision Committee, at which grades other than middling may be delivered on contract, are as follows.

Fair	c. 1⅛ on	Good Ordinary	c. 1 13/16 off
Middling Fair	¾ on	Good Middling Tinged	Even
Strict Good Middling	7/16 on	Strict Middling Stained	¼ off
Good Middling	5/16 on	Middling Stained	½ off
Strict Low Middling	3/16 off	Strict Low Mid. Stained	1 off
Low Middling	½ off	Low Middling Stained	1½ off
Strict Good Ordinary	⅞ off		

On this basis the official prices for a few of the grades for the past week—Oct. 7 to Oct. 13—would be as follows.

UPLANDS.	Sat.	Mon	Tues	Wed	Th.	Fri.
Good Ordinary	6⅛	6⅛	6 1/16	6 1/16	6 1/16	6
Low Middling	6 13/16	6 13/16	6¾	6¾	6¾	6 11/16
Middling	7 5/16	7 5/16	7¼	7¼	7¼	7 3/16
Good Middling	7⅝	7⅝	7 9/16	7 9/16	7 9/16	7½
Middling Fair	8 1/16	8 1/16	8	8	8	7 15/16
GULF.	**Sat.**	**Mon**	**Tues**	**Wed**	**Th.**	**Fri.**
Good Ordinary	6⅜	6⅜	6 5/16	6 5/16	6 5/16	6¼
Low Middling	7 1/16	7 1/16	7	7	7	6 15/16
Middling	7 9/16	7 9/16	7½	7½	7½	7 7/16
Good Middling	7⅞	7⅞	7 13/16	7 13/16	7 13/16	7¾
Middling Fair	8 5/16	8 5/16	8¼	8¼	8¼	8 3/16
STAINED.	**Sat.**	**Mon**	**Tues**	**Wed**	**Th.**	**Fri.**
Low Middling	5 13/16	5 13/16	5¾	5¾	5¾	5 11/16
Middling	6 13/16	6 13/16	6¾	6¾	6¾	6 11/16
Strict Middling	7 1/16	7 1/16	7	7	7	6 15/16
Good Middling Tinged	7 5/16	7 5/16	7¼	7¼	7¼	7 3/16

The quotations for middling upland at New York on Oct. 13 for each of the past 32 years have been as follows.

1899	c. 7 3/16	1891	c. 8⅝	1883	c. 10 11/16	1875	c. 14
1898	5⅜	1890	10⅜	1882	11½	1874	15⅜
1897	6⅜	1889	10⅝	1881	11 9/16	1873	17⅝
1896	8	1888	9 11/16	1880	11 5/16	1872	19⅜
1895	9⅛	1887	9 7/16	1879	10½	1871	20⅛
1894	6 1/16	1886	9 5/16	1878	10 5/16	1870	15⅝
1893	8⅜	1885	9 13/16	1877	11 7/16	1869	26½
1892	8	1884	10	1876	10 15/16	1868	26

MARKET AND SALES.

	SPOT MARKET CLOSED.	FUTURES MARKET CLOSED.	SALES OF SPOT & CONTRACT.			
			Ex-port.	*Con-sump.*	*Con-tract.*	*Total.*
Saturday	Quiet	Very steady.	....	578	....	578
Monday	Steady	Steady	....	1,040	3,000	4,040
Tuesday	Quiet at 1/16 dec.	B'rly steady.	....	919	100	1,019
Wednesday	Quiet & steady.	Very steady.	....	980	100	1,080
Thursday	Quiet	Steady	....	476	....	476
Friday	Quiet at 1/16 dec.	Steady	....	785	....	785
Total			....	4,778	3,200	7,978

FUTURES.—The highest, lowest and closing prices of Futures at New York are shown in the following table.

Oct. 7 to Oct. 13.	Saturday.	Monday.	Tuesday.	Wednesday.	Thursday.	Friday.	Week.
OCTOBER—							
Range.......	6·76@ 6·97	6·97@ 7·02	6·89@ 6·94	6·80@ 6·87	6·83@ 6·84	6·84@ 6·85	6·76@ 7·02
Closing......	6·95— 6·96	6·89— 6·91	6·90— 6·92	6·91— 6·9½	6·80 6·82	6·85— 6·86	— — —
NOVEMBER—							
Range.......	6·80@ 6·98	6·93@ 7·06	6·94@ 6·98	6·83@ 6·94	6·86@ 6·97	6·82@ 6·87	6·80@ 7·06
Closing......	6·98— 6·99	6·93— 6·94	6·94— 6·95	6·93 6·94	6·82— 6·84	6·85— 6·86	— — —
DECEMBER—							
Range.......	6·88@ 7·08	7·00@ 7·14	6·99@ 7·06	6·86@ 6·96	6·88@ 7·02	6·86@ 6·93	6·86@ 7·14
Closing......	7·05— 7·07	7·00— 7·01	6·99— 7·00	6·99— 7·00	6·89— 6·90	6·90— 6·91	— — —
JANUARY—							
Range.......	6·95@ 7·14	7·05@ 7·20	7·02@ 7·14	6·91@ 7·05	6·93@ 7·07	6·91@ 6·99	6·91@ 7·20
Closing......	7·11— 7·12	7·06— 7·07	7·04 7·05	7·04— 7·05	6·93 6·94	6·95 6·96	— — —
FEBRUARY—							
Range.......	6·99@ 7·18	7·15@ 7·25	7·13@ 7·17	6·98@ 7·07	7·04@ 7·09	6·95@ 7·00	6·95@ 7·25
Closing......	7·14— 7·16	7·09— 7·10	7·07— 7·09	7·07— 7·09	6·96— 6·98	6·98— 6·99	— — —
MARCH—							
Range.......	7·04@ 7·22	7·13@ 7·13	7·10@ 7·22	6·99@ 7·12	7·00@ 7·14	6·98@ 7·05	6·98@ 7·30
Closing......	7·20— 7·21	7·14— 7·15	7·11— 7·12	7·12— —	7·00— 7·01	7·01— 7·02	— — —
APRIL—							
Range.......	7·10@ 7·22	7·17@ 7·32	7·15@ 7·26	7·06@ 7·13	7·08@ 7·14	7·03@ 7·04	7·03@ 7·32
Closing......	7·23— 7·24	7·17— 7·18	7·15— 7·16	7·13— 7·14	7·03— 7·04	7·03— 7·05	— — —
MAY—							
Range.......	7·12@ 7·28	7·19@ 7·33	7·17@ 7·28	7·04@ 7·17	7·06@ 7·17	7·02@ 7·11	7·02@ 7·33
Closing......	7·26— 7·27	7·20— 7·21	7·17— 7·18	7·16— 7·17	7·05— 7·06	7·05— 7·06	— — —
JUNE—							
Range.......	7·12@ 7·13	7·26@ 7·35	7·20@ 7·28	7·09@ 7·15	7·10@ 7·16	7·03@ 7·09	7·03@ 7·35
Closing......	7·28— 7·29	7·22— 7·24	7·19— 7·21	7·18— 7·19	7·07— 7·08	7·07— 7·08	— — —
JULY—							
Range.......	7·18@ 7·22	7·30@ 7·37	7·20@ 7·30	7·10@ 7·17	7·08@ 7·18	7·05@ 7·12	7·05@ 7·37
Closing......	7·30— 7·31	7·24— 7·25	7·21— 7·22	7·21— 7·22	7·08— 7·09	7·09— 7·10	— — —
AUGUST—							
Range.......	7·13@ 7·25	7·31@ 7·37	7·24@ 7·30	7·08@ 7·21	7·09@ 7·19	7·06@ 7·14	7·06@ 7·37
Closing......	7·30— 7·31	7·24— 7·25	7·22— 7·23	7·21— 7·22	7·09— 7·10	7·09— 7·10	— — —
SEPTEMBER—							
Range.......	6·90@ —	— @ —	— @ 6·95	6·84@ 6·85	6·85@ —	6·81@ 6·87	6·81@ 6·95
Closing......	— — —	— — —	6·90— 6·93	6·85— 6·90	— — —	— — —	— — —

THE VISIBLE SUPPLY OF COTTON to-night, as made up by cable and telegraph, is as follows. Continental stocks, as well as those for Great Britain and the afloat, are this week's returns, and consequently all European figures are brought down to Thursday evening. But to make the total the complete figures for to-night (Oct. 13), we add the item of exports from the United States, including in it the exports of Friday only.

	1899.	1898.	1897.	1896.
Stock at Liverpool.......bales.	723,000	545,000	261,000	403,000
Stock at London..................	3,000	3,000	4,000	6,000
Total Great Britain stock.	726,000	548,000	265,000	409,000
Stock at Hamburg..............	27,000	17,000	11,000	25,000
Stock at Bremen..................	106,000	48,000	39,000	67,000
Stock at Amsterdam............	2,000	1,000	1,000	4,000
Stock at Rotterdam..............	200	200	100	200
Stock at Antwerp.................	3,000	8,000	6,000	8,000
Stock at Havre.....................	124,000	83,000	44,000	90,000
Stock at Marseilles..............	5,000	4,000	4,000	5,000
Stock at Barcelona...............	64,000	31,000	35,000	46,000
Stock at Genoa....................	11,000	21,000	8,000	12,000
Stock at Trieste...................	12,000	20,000	9,000	25,000
Total Continental stocks..	354,200	233,200	157,100	282,200
Total European stocks....	1,080,200	781,200	422,100	691,200
India cotton afloat for Europe	8,000	29,000	9,000	49,000
Amer. cotton afloat for E'rope.	476,000	485,000	535,000	404,000
Egypt, Brazil, &c., aflt. for E'pe	32,000	19,000	24,000	36,000
Stock in United States ports..	789,830	801,022	595,607	1,033,396
Stock in U. S. interior towns..	524,336	390,819	291,976	415,989
United States exports to-day..	32,598	54,087	19,097	30,274
Total visible supply........	2,942,964	2,560,128	1,896,780	2,659,859

Of the above, totals of American and other descriptions are as follows:

	1899.	1898.	1897.	1896.
American—				
Liverpool stock..........bales.	666,000	471,000	182,000	293,000
Continental stocks..............	303,000	172,000	110,000	190,000
American afloat for Europe...	476,000	485,000	535,000	404,000
United States stock.............	789,830	801,022	595,607	1,083,396
United States interior stocks.	524,336	390,819	291,976	415,989
United States exports to-day..	32,598	54,087	19,097	30,274
Total American..............	2,791,764	2,373,928	1,733,680	2,366,659
East Indian, Brazil, &c.—				
Liverpool stock..................	57,000	74,000	79,000	110,000
London stock......................	3,000	3,000	4,000	6,000
Continental stocks..............	51,200	61,200	47,100	92,200
India afloat for Europe........	8,000	29,000	9,000	49,000
Egypt, Brazil, &c., afloat......	32,000	19,000	24,000	36,000
Total East India, &c........	151,200	186,200	163,100	293,200
Total American..............	2,791,764	2,373,928	1,733,680	2,366,659
Total visible supply........	2,942,964	2,560,128	1,896,780	2,659,859
Middling Upland, Liverpool..	3$\frac{7}{8}$d.	3$\frac{3}{32}$d.	3$\frac{23}{32}$d.	4$\frac{7}{16}$d.
Middling Upland, New York..	7$\frac{3}{16}$c.	5$\frac{3}{8}$c.	6$\frac{5}{16}$c.	7$\frac{15}{16}$c.
Egypt Good Brown, Liverpool	6$\frac{1}{8}$d.	4$\frac{9}{16}$d.	4$\frac{7}{8}$d.	6d.
Peruv. Rough Good, Liverpool	6$\frac{7}{8}$d.	6$\frac{13}{16}$d.	6$\frac{1}{4}$d.	6$\frac{1}{16}$d.
Broach Fine, Liverpool.......	4d.	3$\frac{5}{16}$d.	3$\frac{7}{8}$d.	4$\frac{7}{32}$d.
Tinnevelly Good, Liverpool...	3$\frac{3}{4}$d.	3$\frac{1}{16}$d.	3$\frac{15}{16}$d.	4$\frac{1}{4}$d.

☞ The imports into Continental ports the past week have been 98,000 bales.

The above figures indicate an *increase* in the cotton in sight to-night of 382,836 bales as compared with the same date of 1898, a gain of 1,046,184 bales over the corresponding date of 1897 and an excess of 283,105 bales over 1896.

AT THE INTERIOR TOWNS the movement—that is the receipts for the week and since September 1, the shipments for the week and the stocks to-night, and the same items for the corresponding period of 1898—is set out in detail below.

TOWNS.		1899 Receipts This week.	1899 Receipts Since Sept. 1,'99.	1899 Shipm'ts This week.	1899 Stock Oct. 13.	1898 Receipts This week.	1898 Receipts Since Sept. 1,'98.	1898 Shipm'ts This week.	1898 Stock Oct. 14.
		Movement to October 13, 1899.				*Movement to October 14, 1898*			
Eufaula,	ALABAMA...	1,199	5,074	870	1,652	1,153	6,877	1,109	852
Montgomery,	" ...	9,065	58,983	6,576	19,438	15,128	49,712	14,544	11,165
Selma,	" ...	3,390	27,764	2,104	8,650	6,189	29,538	5,932	4,939
Helena,	ARKANSAS..	4,431	10,866	1,145	9,061	4,023	10,444	2,183	6,178
Little Rock,	" ...	6,221	19,755	4,244	19,203	12,228	36,682	4,455	22,663
Albany,	GEORGIA ...	2,005	14,689	478	6,745	2,275	15,426	1,819	4,258
Athens,	" ...	4,292	17,883	730	12,129	4,943	15,111	3,356	7,111
Atlanta,	" ...	5,393	25,440	4,833	9,697	8,871	26,692	6,334	8,274
Augusta,	" ...	11,333	85,385	9,190	34,704	18,686	84,420	17,027	24,461
Columbus,	" ...	3,647	19,820	1,344	12,126	4,130	17,513	3,127	8,726
Macon,	" ...	3,034	24,210	1,804	8,869	3,496	19,730	3,359	2,135
Rome,	" ...	3,515	9,866	1,957	5,554	2,867	6,184	2,675	1,767
Louisville, net	KENTUCKY.	1,196	2,659	1,246	350	203	700	260	111
Shreveport,	LOUISIANA .	8,725	33,190	6,075	20,938	12,708	40,968	10,360	16,892
Columbus,	MISSISSIPPI.	3,108	11,708	2,562	3,577	1,679	7,004	1,511	1,546
Greenville,	" ...	3,439	14,347	779	11,124	2,447	8,413	1,658	5,540
Meridian,	" ...	2,224	10,530	....	5,705	1,831	8,583	1,600	4,506
Natchez,	" ...	4,715	18,405	2,570	11,143	400	5,294	1,218	5,715
Vicksburg,	" ...	5,546	17,344	2,887	13,406	1,283	3,777	996	6,843
Yazoo City,	" ...	4,277	17,245	1,965	11,937	1,422	5,330	1,028	3,974
St. Louis,	MISSOURI...	33,347	82,306	32,099	70,096	32,803	74,240	29,232	37,521
Charlotte,	N.CAROLINA	1,092	4,383	1,092	....	1,480	5,554	1,490	....
Raleigh,	" ...	1,092	4,604	612	1,816	1,689	6,963	1,633	1,482
Cincinnati,	OHIO.........	7,669	31,600	7,642	11,585	5,415	15,801	5,343	11,601
Greenwood,	S. CAROLINA	1,270	3,861	1,026	750	912	4,017	912	....
Memphis,	TENNESSEE..	35,949	104,494	16,473	92,434	30,326	87,263	16,453	55,679
Nashville,	" ...	536	1,486	24	1,400	1,191	2,252	521	1,075
Brenham,	TEXAS........	4,360	38,885	4,175	6,795	6,689	35,265	7,391	2,821
Dallas,	" ...	3,351	14,703	2,986	2,752	10,282	26,501	4,734	8,848
Houston,	" ...	109,984	518,385	91,637	103,115	152,953	663,187	121,461	117,592
Paris,	" ...	4,095	19,884	3,749	7,585	6,046	25,364	5,427	6,544
Total, 31 towns.......		293,500	1,264,654	214,874	524,336	355,748	1,344,805	279,138	390,819

The above totals show that the interior stocks have *increased* during the week 78,626 bales, and are to-night 133,517 bales *more* than at same period last year. The receipts at all towns have been 62,248 bales *less* than same week last year.

OVERLAND MOVEMENT FOR THE WEEK AND SINCE SEPT. 1.—We give below a statement showing the overland movement for the week and since Sept. 1, as made up from telegraphic reports Friday night. The results for the week ending Oct 13 and since Sept. 1 in the last two years are as follows.

October 13.	1899. Week.	1899. Since Sept. 1.	1898. Week.	1898. Since Sept. 1.
Shipped—				
Via St. Louis.........................	32,099	76,989	29,232	61,794
Via Cairo..............................	10,900	26,237	7,232	26,460
Via Paducah.........................	300	1,149	....	......
Via Rock Island....................	370	370	1,827	4,768
Via Louisville.......................	8,748	35,871	3,873	7,584
Via Cincinnati......................	5,369	14,014	2,492	8,324
Via other routes, &c.............	3,324	14,147	3,482	10,812
Total gross overland...........	61,110	168,777	48,138	119,742
Deduct shipments—				
Overland to N. Y., Boston, &c	5,613	20,112	6,092	15,867
Between interior towns........	1,969	3,894	168	512
Inland, &c., from South.........	3,726	14,458	934	5,117
Total to be deducted............	11,308	38,464	7,194	21,496
Leaving total net overland*.	49,802	130,313	40,944	98,246

* Including movement by rail to Canada.

The foregoing shows that the week's net overland movement this year has been 49,802 bales, against 40,944 bales for the week in 1898, and that for the season to date the aggregate net overland exhibits an excess over a year ago of 32,067 bales.

In Sight and Spinners' Takings.	1899. Week.	1899. Since Sept. 1.	1898. Week.	1898. Since Sept. 1.
Receipts at ports to Oct. 13.......	257,935	1,282,308	395,905	1,439,920
Net overland to Oct. 13..............	49,802	130,313	40,944	98,246
Southern consumption to Oct. 13.	28,000	173,000	26,000	166,000
Total marketed......................	335,737	1,585,621	462,849	1,704,166
Interior stocks in excess............	78,626	281,153	76,610	286,700
Came into sight during week.	414,363	....	539,459	....
Total in sight Oct. 13..............	......	1,866,774	......	1,990,866
North'n spinners tak'gs to Oct 13	85,398	238,686	55,801	190,062

It will be seen by the above that there has come into sight during the week 414,363 bales, against 539,459 bales for the same week of 1898, and that the decrease in amount in sight to-night as compared with last year is 124,092 bales.

QUOTATIONS FOR MIDDLING COTTON AT OTHER MARKETS.—Below are closing quotations of middling cotton at Southern and other principal cotton markets for each day of the week.

Week ending Oct. 13	CLOSING QUOTATIONS FOR MIDDLING COTTON ON—					
	Satur.	Mon.	Tues.	Wednes.	Thurs.	Fri.
Galveston...	7 1/16	7 1/16	7 1/8	7 1/8	7 1/16	7 1/16
New Orleans	6 15/16	6 15/16	6 15/16	6 15/16	6 13/16	6 13/16
Mobile	6¾	6⅞	6⅞	6⅞	6⅞	6 13/16
Savannah...	6 13/16	6⅞	6⅞	6 13/16	6 13/16	6¾
Charleston..	6⅞	6⅞	7	6⅞	6⅞	6⅞
Wilmington.	6⅞	6⅞	7¼	7¼	7⅛	7⅛
Norfolk	7⅛	7⅛	7⅛	7⅛	7⅛	7⅛
Boston.....	7 5/16	7 5/16	7 5/16	7¼	7¼	7¼
Baltimore ..	7⅝	7⅝	7⅝	7½	7½	7⅜
Philadelphia	7 9/16	7 9/16	7½	7½	7½	7 7/16
Augusta.....	7⅛	7 3/16	7 1/16	7	7	7
Memphis....	7	7	7	7	7⅛	7
St. Louis....	7 1/16	7⅛	7⅛	7 1/16	7 1/16	7 1/16
Houston.....	7	7	7 1/16	7⅛	7⅛	7 1/16
Cincinnati ..	7⅛	7⅛	7⅛	7⅛	7¼	7¼
Louisville...	7¼	7¼	7½	7½	7½	7½

The closing quotations to-day (Friday) at other important Southern markets were as follows.

Athens.....	7⅛	Columbus, Miss	6¾	Nashville.....	6¾
Atlanta.....	6⅝	Eufaula.....	6¾	Natchez.....	6⅝
Charlotte.....	7	Little Rock....	6⅝	Raleigh	7⅛
Columbus, Ga.	7	Montgomery...	6¾	Shreveport....	6 9/16

WEATHER REPORTS BY TELEGRAPH.—Telegraphic advices to us this evening indicate that while rain has fallen in some sections the past week, on the whole the weather at the South has favored the work of gathering the crop. Picking has consequently made excellent progress, and from a number of districts of Texas, Alabama and South Carolina we have reports that it is nearly over. Our Columbus, Mississippi, correspondent states that the present heavy movement is at the expense of receipts later on.

Galveston, Texas.—The weather has been very satisfactory for crop gathering purposes. Picking has, consequently, progressed very well, and from a number of sections there are reports that it is about over. The crop condition remains unchanged. Rain has fallen on three days during the week, the precipitation being one inch and twenty hundredths. The thermometer has averaged 74, the highest being 82 and the lowest 65.

Brenham, Texas.—There has been rain on two days during the week, the precipitation being forty-seven hundredths of an inch. Thermometer averaged 72, ranging from 53 to 90.

Columbia, Texas.—It has rained heavily on two days during the week, to the extent of six inches and forty-five hundredths. Thermometer ranged from 50 to 86, averaging 68.

Corpus Christi, Texas.—Rain has fallen on three days of the week, to the extent of three inches and ninety-nine hundredths. Average thermometer 74, highest 84, lowest 62.

Cuero, Texas—It has been showery on two days of the week, the precipitation reaching thirty eight hundredths of an inch. The thermometer has averaged 73, the highest being 95 and the lowest 50.

Dallas, Texas.—We have had rain on one day of the week, the precipitation being ten hundredths of an inch. The thermometer has averaged 63, ranging from 40 to 86.

Huntsville, Texas.—We have had rain on two days of the week, the rainfall reaching two inches and forty hundredths of an inch. The thermometer has ranged from 50 to 89, averaging 69.

Luling, Texas.—We have had rain on one day of the week, the rainfall reaching four hundredths of an inch. Average thermometer 72, highest 97, lowest 47.

Palestine, Texas.—Rain has fallen on two days of the week, to the extent of ninety-eight hundredths of an inch. The thermometer has averaged 67, highest being 90 and lowest 50.

San Antonio, Texas.—Rain has fallen on two days of the week, but to an inappreciable extent. The thermometer has averaged 78, ranging from 54 to 92.

Weatherford, Texas.—We have had no rain during the week. Thermometer has ranged from 45 to 93, averaging 69.

New Orleans, Louisiana.—There has been rain on one day of the week, the rainfall reaching sixty three hundredths of an inch. The thermometer has averaged 72.

Shreveport, Louisiana.—We have had rain on two days during the week, the precipitation being fifteen hundredths of an inch. Thermometer averaged 71, ranging from 49 to 90.

Columbus, Mississippi.—The present heavy movement of cotton at this point is at the expense of receipts later on. We have had rain on one day of the past week, to the extent of twenty hundredths of an inch. The thermometer has ranged from 48 to 80, averaging 66.

Vicksburg, Mississippi.—There has been rain on one day of the week, the precipitation reaching one hundredth of an inch. The thermometer has averaged 71, the highest being 88 and the lowest 50.

Greenville, Mississippi.—The weather has been cloudy and warm during the week, with some rainfall and probabilities of more. Factors are holding cotton stiffly.

Little Rock, Arkansas.—We have had rain on two days of the week, the rainfall reaching seventy-one hundredths of an inch. Thermometer ranged from 62 to 86, averaging 74.

Helena, Arkansas.—There is no improvement in the reports from the crop. Picking is maknig rapid headway. We have had rain on one day during the week, to the extent of thirty-one hundredths of an inch. The weather is warm, with indications of rain. Average thermometer 66·6, highest 82 and lowest 48.

Memphis, Tennessee.—The weather during the greater part of the week has been favorable for picking, which progresses rapidly. We have had rain on two days, to the extent of twenty-three hundredths of an inch. The thermometer has averaged 65·8, the highest being 79 5 and the lowest 49·3.

Mobile, Alabama—Reports indicate favorable weather for picking in the interior. We have had no rain the past week. The thermometer has ranged from 52 to 84, averaging 70.

Montgomery, Alabama.—The weather has favored picking of cotton very much thus far this season. We have had no rain during the week. Average thermometer 68, highest 84, lowest 53.

Selma, Alabama.—Picking is nearly completed in many sections and prevailing prices are causing farmers to sell freely. There is very little disposition to hold cotton back. There has been no rain here during the week. The thermometer has averaged 72, highest being 86 and lowest 52.

Savannah, Georgia.—Rain has fallen on four days of the week, to the extent of ninety-one hundredths of an inch. Average thermometer 69, higest 81, lowest 58.

Augusta, Georgia.—Picking is progressing rapidly. There is a strong demand for spot cotton. There has been rain on three days of the week, the rainfall reaching two inches and twenty eight hundredths. The thermometer has averaged 65, the highest being 80 and the lowest 54.

Charleston, South Carolina.—We have had rain on three days of the week, the rainfall being fifty-six hundredths of an inch, Thermometer averaged 69, ranging from 62 to 78.

Stateburg, South Carolina.—Light rain on Friday last and heavy showers on Saturday. Since then the weather has been dry and pleasant, favoring the gathering of the crop. The rainfall reached one inch and seventy six hundredths. The thermometer has ranged from 56 to 80, averaging 66·4.

Greenwood, South Carolina.—The bulk of the crop has been picked. It has rained on one day of the week, the rainfall being eighty hundredths of an inch. Average thermometer 63, highest 71, lowest 55.

MANCHESTER MARKET.—Our report received by cable to-night from Manchester states that the market is steady for yarns and firm for shirtings. The demand for cloths is poor, but for yarns is good. We give the prices for to-day below and leave those for previous weeks of this and last year for comparison.

	1899.							1898.						
	32s Cop. Twist.		8¼ lbs. Shirtings, common to finest.				Cott'n Mid. Uplds	32s Cop. Twist.		8¼ lbs. Shirtings, common to finest.				Cott'n Mid. Uplds
	d.	d.	s.	d.	s.	d.	d.	d.	d.	s.	d.	s.	d.	d.
Sep. 8	6	@6⅞	4	6	@7	3	3 9/16	5½	@6¼	4	0	@6	6½	3 9/32
" 15	6	@6⅞	4	6	@7	3	3 9/16	5 7/16	@6¼	4	0	@6	6	3 7/32
" 22	6 1/16	@6 15/16	4	6	@7	3	3⅝	5½	@6¼	4	0	@6	6	3 5/32
" 29	6 5/16	@7¼	4	8	@7	4½	3 27/32	5½	@6¼	4	0	@6	6	3⅛
Oct. 6	5 7/16	@7⅜	4	9	@7	6	3 31/32	5 9/16	@6 5/16	4	0	@6	6	3⅛
" 13	6 7/16	@7⅜	4	9	@7	6	3⅞	5 9/16	@6 5/16	4	0	@6	6	3 3/32

TEXAS CROP.—We have received the following from a well-informed Texas correspondent:

MESSRS. WILLIAM B. DANA COMPANY, Pine Street, corner Pearl, New York City.

Dear Sirs.—Without pretense of questioning the sincerity or accuracy of the figures given in Mr. Neill's recent circular letter upon the present cotton crop, it may be well enough to add to them some other figures taken from the CHRONICLE.

It is substantially true, as stated by Mr. Neill, that notwithstanding declines in condition reported by the U. S. Bureau of 8·6 and 8·3 during August and September, the crop of '97-'98 exceeded that of '96-'97 and '94-'95 by 2,450,000 and 1,300,000 bales, respectively; but it is also true that the acreage of '97-'98 was larger by 1,214,000 and 1,430,000 acres (CHRONICLE figures).

In regard to the Texas rainfall, stated by Mr. Neill as averaging 2·87 inches during the nine weeks from July 22, 1899, to September 23, 1899, it must be noted that rainfall in that State was ample in some spots and *nil* in others; no rain in one spot and 6 inches in another would evidently make an average of 3 inches for the two; also, that the area of Texas over which the production of cotton is scattered is nearly as large as France and sparsely occupied by recorders of rainfall. It is generally believed in Texas that the drought was extensive and disastrous to cotton in that State.

In regard to the surplus cotton considered by Mr. Neill as probable, it may be noted (excluding all debate as to the size of our present crop) that the Government of India is officially said to estimate a shortage of 1,000,000 bales as compared with the previous crop; that Messrs. Davies, Benachi & Co., report to September 1st a falling off of nearly 1,000,000 cantars in the Egyptian crop; and that, of the surplus cotton now existing, an unusually large proportion is unfit for spinning, being the accumulated refuse of several large crops and to be only gradually used up for paper stock, carpet lining and similar purposes.

Yours very truly,

A. B. C., Victoria, Texas.

JUTE BUTTS, BAGGING, ETC.—Owing to belief in a short crop of cotton at the South, the demand for bagging has almost ceased and buyers are trying to cancel their contracts. They may, however, want more bagging later on. Quotations have been reduced ⅛ cent, the close to-night being at 5½@5⅝c. for 1¾ lbs. and 5⅝@6⅛c. for 2 lbs., standard grades. Jute butts continue in very light request at unchanged prices, the close to-night being at 1·05c. for paper quality and 1⅝c. for mixing to arrive.

NEW ENGLAND MILLS SITUATION.—Reports from Fall River indicate that there has been a very active market in print cloths during the past two weeks. It is estimated that over 3,000,000 pieces have changed hands, chiefly regulars and such odds as are under control of the selling committee. The selling committee have advanced the prices of a number of widths of goods.

EGYPTIAN COTTON CROP.—Mr. Fr. Jac. Andres of Boston is in receipt of mail advices from Alexandria, under date of September 16, as follows:

Crop estimate is 6¾ million and of exceptionally good quality. The prevailing opinion is that next year's cotton crop will be 20 to 30 per cent smaller, owing to the serious condition of the Nile, which is now lower than it has been in 100 years. The Nile was very low in 1877, but now it is still lower. A substantial advance after January is not unlikely. A company has been formed for the erection of two cotton-spinning mills.

THE AGRICULTURAL DEPARTMENT'S REPORT FOR OCTOBER.—The Agricultural Department's report on cotton for October 1 is given below:

The October report of the Statistician of the Department of Agriculture shows the average condition of cotton on October 1 to have been 62·4, as compared with 68·5 last month, 75·4 on October 1, 1898, 70·0 at the corresponding date in 1897, and 73·5, the mean of the October averages for the last ten years. The decline during September affected almost the entire cotton-producing region, being 7 points in North Carolina and Indian Territory, 4 points in South Carolina, 5 in Georgia and Texas, 6 in Alabama and Louisiana, 9 in Mississippi and Arkansas, 10 in Tennessee and 11 in Virginia and Missouri. In Oklahoma the crop about held its own, and in Florida there was an improvement of 2 points.

The averages for the States are as follows:

Virginia	76	Alabama	70	Tennessee	66
North Carolina	66	Mississippi	69	Missouri	74
South Carolina	62	Louisiana	68	Oklahoma	60
Georgia	64	Texas	56	Indian Territory	46
Florida	79	Arkansas	53		

That the reader may have for comparison the condition, according to the Department, for October 1, for a series of years, we give the following, collated from its reports:

States.	1899.	1898.	1897.	1896.	1895.	1894.	1893.	1892.	1891.	1890.	1889.	1888.
Virginia	76	84	70	58	78	89	93	71	72	92	58	80
No. Carolina	66	76	78	64	68	81	76	59	70	91	72	81
So. Carolina	62	79	74	67	64	79	62	70	72	83	81	75
Georgia	64	75	70	67	72	79	76	75	78	82	87	79
Florida	79	66	76	66	84	72	84	63	74	81	88	88
Alabama	70	76	73	61	70	84	76	69	76	80	87	82
Mississippi	69	72	74	60	67	80	73	72	74	75	79	81
Louisiana	68	67	72	61	64	89	71	71	79	83	83	70
Texas	56	73	64	57	58	88	65	77	78	77	78	75
Arkansas	53	84	67	53	72	79	71	74	76	80	83	82
Tennessee	66	93	65	69	70	79	59	75	70	83	82	91
Missouri	74	93	74	79	85	90	75	----	----	----	80	91
Indian Ter.	46	76	85	----	----	----	----	----	----	----	----	----
Oklahoma	60	75	90	----	----	----	----	----	----	----	----	----
Average	62·4	75·4	70·0	60·7	65·1	82·7	70·7	73·3	75·7	80·0	81·4	78·9

SHIPPING NEWS.—As shown on a previous page, the exports of cotton from the United States the past week have reached 130,836 bales. The shipments in detail, as made up from mail and telegraphic returns, are as follows:

	Total bales.
NEW YORK—To Liverpool, per steamer Cevic, 1,077	1,077
To Hull, per steamer Francisco, 697	697
To Manchester, per steamer Handel, 146	146
To Havre, per steamer La Normandie, 925	925
To Bremen, per steamer Koenigen Luise, 701	701
To Hamburg, per steamer Graf Waldersee, 500	500
To Antwerp, per steamer British Princess, 400	400
To Reval, per steamer Polarstjernan, 300	300
To Oporto, per steamer Dona Maria, 200	200
To Genoa, per steamers Trojan Prince, 322....Werra, 797	1,119
To Naples, per steamer Werra, 200	200
To Venice, per steamer Pawnee, 200	200
To China, per steamer Afridi, 312	312
NEW ORLEANS—To Liverpool—Oct. 12—Steamer Mexican, 3,300	3,300
To Havre—Oct. 12—Steamer Imaum, 10,414	10,414
To Hamburg—Oct. 11—Steamer Alnmere, 1,325	1,325
To Barcelona—Oct. 13—Steamer ———, 9,857	9,857
Last week's cargo to Antwerp per "Montclair," not "Montpelier."	
GALVESTON—To Liverpool—Oct. 12—Steamer Croydon, 8,870	8,870
To Manchester—Oct. 6—Steamer Cromwell, 6,448	6,448
To Bremen—Oct. 9—Steamer Labuan, 8,486	8,486
To Hamburg—Oct. 6—Steamer Tasso, 1,877	1,877
To Antwerp—Oct. 7—Steamer Masconomo, 1,441	1,441
To Copenhagen—Oct. 7—Steamer Alabama, 1,450	1,450
TEXAS CITY, &c.—To Mexico, per railroad, 147	147
MOBILE—To Liverpool—Oct. 12—Steamer Dalmally, 4,380	4,380
PENSACOLA—To Genoa—Oct. 12—Steamer Clinton, 2,070	2,070
SAVANNAH—To Liverpool—Oct. 10—Steamer Holyrood, 6,379 ..Oct. 12—Steamer St. Kilda, 7,954 upland, 176 Sea Island	14,509
To Havre—Oct. 13—Steamer Isle of Ramsay, 4,160 upland and 755 Sea Island	4,915
To Bremen—Oct. 9—Steamer Kirkfield, 11,800....Oct. 11—Steamer Juanita North 7,649 upland, 200 Sea Island	19,649
WILMINGTON—To Bremen—Oct. 7—Steamers Baron Douglas, 7,506; Roxby, 10,151	17,657
BOSTON—To Liverpool—Oct. 6—Steamer Catalonia, 1,762.... Oct. 7—Steamer Irishman, 1,996 ....Oct. 10—Steamer Cestrian, 1,029	4,787
BALTIMORE—To Liverpool—Oct. 4—Steamer Ulstermore, 1,765	1,765
To Bremen—Oct. 11—Steamer Crefeld, 462	462
To Hamburg—Oct. 7—Steamer Batavia, 250	250
Total	130,836

The particulars of the foregoing shipments, arranged in our usual form, are as follows.

	Great Brit'n.	French ports.	Germany.	Oth. Europe—North.	Oth. Europe—South.	Mexico, &c.	Japan.	Total.
New York.	1,920	925	1,201	700	1,719	312	.....	6,777
N. Orleans.	3,300	10,414	1,325	.....	9,857	.....	.....	24,896
Galveston.	15,318	.....	10,363	2,891	.....	.....	.....	28,572
Tex. C., &c.	.....	.....	.....	.....	.....	147	.....	147
Mobile	4,380	.....	.....	.....	.....	.....	.....	4,380
Pensacola.	.....	.....	.....	.....	2,070	.....	.....	2,070
Savannah.	14,509	4,915	19,649	.....	.....	.....	.....	39,073
Wilmingt'n	.....	.....	17,657	.....	.....	.....	.....	17,657
Boston	4,787	.....	.....	.....	.....	.....	.....	4,787
Baltimore.	1,765	.....	712	.....	.....	.....	.....	2,477
Total	45,979	16,254	50,907	3,591	13,646	459	.....	130 836

To Japan since Sept. 1 shipments have been 100 bales from New York and 2,980 bales from Pacific Coast. To China, 2,458 bales from New York.

Cotton freights at New York the past week have been:

	Satur.	Mon.	Tues.	Wednes.	Thurs.	Fri.
Liverpool, Oct..d.	1/8	1/8	1/8	1/8	1/8	1/8
Havre.....c.	35*	35*	35*	35*	35*	35*
Bremen, Oct.....c.	35	35	35	35	35	35
Hamburg, Oct ..c.	30	30	30	30	30	30
Amsterdam.....c.	30	30	30	30	30	30
Rotterdam.....c.	30	30	30	30	30	30
Reval, v. Hamb..c.	45	45	45	45	45	45
Do v. Hull...c.	45	45	45	45	45	45
Do v. Copen..c.	45	45	45	45	45	45
Genoa.....c.	40	40	40	40	40	40
Trieste, direct...c.	35	35	35	35	35	35
Antwerp, Oct...d.	7/64	1/8	1/8	1/8	1/8	1/8
Ghent, v. Antw'p. d.	9/64	9/64	9/64	9/64	9/64	9/64

Quotations are cents per 100 lbs. or fractions of a penny per lb.
* And 5 per cent.

LIVERPOOL.—By cable from Liverpool we have the following statement of the week's sales, stocks, &c., at that port.

	Sept. 22.	Sept. 29.	Oct. 6.	Oct. 13.
Sales of the week.....bales.	55,000	55,000	50,000	62,000
Of which exporters took...	1,000	3,000	2,100	3,200
Of which speculators took.	1,000	2,000	1,100	2,100
Sales American.....	50,000	47,000	46,000	56,000
Actual export.....	5,000	5,000	7,000	5,000
Forwarded.....	52,000	51,000	55,000	51,000
Total stock—Estimated.....	762,000	736,000	*716,000	723,000
Of which American—Est'd.	699,000	675,000	662,000	666,000
Total import of the week.....	14,000	31,000	43,000	63,000
Of which American.....	11,000	21,000	40,000	55,000
Amount afloat.....	91,000	138,000	171,000	186,000
Of which American.....	88,000	135,000	169,000	184,000

* 800 burnt.

The tone of the Liverpool market for spots and futures each day of the week ending Oct. 13 and the daily closing prices of spot cotton, have been as follows.

Spot.	Sat'day.	Monday.	Tuesday.	Wed'day.	Thursd'y	Friday.
Market, 1:45 P. M.	Moderate demand.	Moderate demand.	Moderate demand.	Quiet.	Fair business doing.	Fair business doing.
Mid. Upl'ds.	3 29/32	4	3 31/32	3 29/32	3 15/16	3 7/8
Sales.....	7,000	8,000	10,000	10,000	12 000	12,000
Spec. & exp.	500	500	500	500	1,000	1,000
Futures. Market, 1:45 P. M.	Easy at 4-64 @ 5-64 decline.	Irreg. at 6-64 @ 7-64 advance.	Steady at 4-64 decline.	Irreg. at 3-64 decline.	Steady at 2-64 @ 3-64 advance.	Steady at 2-64 @ 3-64 decline.
Market, 4 P. M.	Quiet.	Barely steady.	Barely steady.	Barely steady	Barely steady.	Steady.

The prices of futures at Liverpool for each day are given below. Prices are on the basis of Uplands, Low Middling clause, unless otherwise stated.

Oct. 7 to Oct. 13	Sat. 12½ P.M.	Sat. 1 P.M.	Mon. 1:45 P.M.	Mon. 4 P.M.	Tues. 1:45 P.M.	Tues. 4 P.M.	Wed. 1:45 P.M.	Wed. 4 P.M.	Thurs. 1:45 P.M.	Thurs. 4 P.M.	Fri. 1:45 P.M.	Fri. 4 P.M.
	d.	d.	d	d	d.	d.	d.	d.	d.	d.	d.	d.
October	3 53	3 51	3 60	3 59	3 56	3 56	3 51	3 52	3 54	3 53	3 52	3 52
Oct.-Nov	3 52	3 50	3 59	3 58	3 55	3 55	3 50	3 51	3 52	3 52	3 50	3 50
Nov.-Dec.	3 51	3 49	3 58	3 57	3 54	3 54	3 49	3 50	3 51	3 51	3 50	3 50
Dec.-Jan	3 50	3 48	3 57	3 56	3 53	3 53	3 48	3 49	3 50	3 50	3 48	3 48
Jan.-Feb	3 50	3 48	3 57	3 56	3 53	3 53	3 49	3 48	3 50	3 50	3 48	3 48
Feb.-Mch.	3 50	3 48	3 57	3 56	3 53	3 53	3 48	3 49	3 50	3 50	3 48	3 48
Mch.-April	3 50	3 49	3 58	3 56	3 53	3 53	3 48	3 49	3 51	3 50	3 48	3 49
April-May	3 51	3 49	3 58	3 57	3 54	3 54	3 49	3 50	3 51	3 51	3 49	3 49
May-June	3 52	3 50	3 59	3 57	3 54	3 54	3 49	3 50	3 52	3 51	3 49	3 49
June-July	3 51	3 50	3 59	3 58	3 55	3 54	3 49	3 50	3 52	3 51	3 49	3 50
July-Aug	3 52	3 51	3 59	3 58	3 55	3 55	3 50	3 51	3 52	3 52	3 50	3 50
Aug.-Sept	3 50	3 50	3 58	3 57	3 54	3 54	3 49	3 50	3 51	3 51	3 49	3 49

BREADSTUFFS.

FRIDAY, Oct. 13, 1899.

Business in the market for wheat flour has been moderately active and prices have shown a hardening tendency, reflecting a better tone to the market for the grain and the advancing freight rates from the interior. The low grades have shown the most pronounced strength, as they have been in only moderate supply, and prices have been advanced 10c. per barrel. The better grades "patents," etc., have been in fair supply, but as a rule sellers have succeeded in obtaining slightly better terms. Rye flour has been offered sparingly and prices have been firm. Buckwheat flour has had a limited sale at steady prices. Corn meal has been in moderate demand and firm.

Speculation in wheat for future delivery has been quiet and no decided changes have occurred in values. The warlike reports from South Africa have received considerable attention, but have not resulted in any especial improvement in values. Immediately following our last there was a fractional improvement in prices on stronger foreign advices than expected and the Transvaal situation. Tuesday what little improvement there was in prices was lost under limited offerings prompted by foreign advices being disappointing to bull operators, and a larger increase in the visible supply than expected had a weakening influence. Wednesday the market again turned stronger, the warlike news from abroad and stronger foreign advices, together with an active export demand for cash wheat, having a strengthening influence, and prices for the day advanced ¾@1c. Thursday the tone was easier and part of the improvement was lost. Foreign advices were disappointing, failing to make a full response to Wednesday's advance. Advices from the interior were easier and brought selling orders, and the crop movement in the Northwest was reported as fairly full. Business in the spot market was limited early in the week, a sharp advance in ocean freights checking the demand. On Wednesday, however, following, the war news, a large business was transacted, but on Thursday demand was only limited. To-day the market was quiet and prices weakened slightly. Disappointing foreign advices limited selling for foreign account and a falling off in the export demand had an unfavorable influence. Business in the spot market was only moderately active, the sales for export here and outports amounting to 240,000 bushels.

DAILY CLOSING PRICES OF NO. 2 RED WINTER IN **NEW YORK.**

	Sat.	Mon.	Tues.	Wed.	Thurs.	Fri.
Cash wheat f. o. b.	76⅞	76⅞	76⅜	77¼	77⅛	76¾
Dec. delivery in elev.	77¼	77⅛	76⅝	77⅛	77⅛	76⅞
Mch. delivery in elev.	80¼	80⅛	79⅞	80⅞	80⅜	80¼
May delivery in elev.	80¼	80⅛	80	80¾	80¼	80

DAILY CLOSING PRICES OF NO. 2 SPRING IN **CHICAGO.**

	Sat.	Mon.	Tues.	Wed.	Thurs.	Fri.
Oct. delivery in elev.	70¾		70¼	71	70⅝	....
Dec. delivery in elev.	72¾	Holiday.	72⅛	73	72⅝	72¼
May delivery in elev.	75¾		75¼	76	75⅝	75⅜

Indian corn futures have been moderately active, and the tendency of prices has continued towards a higher basis. The feature of the situation has been the continuation of the exceptionally heavy export demand, and this, together with stronger foreign advices and the war-talk from abroad, has served to advance prices. The crop movement has been fairly large, but has been offset by the export demand. Business in the spot market has been active, as exporters have been large buyers despite a sharp advance in ocean freight rates. To-day the market opened higher, on heavy seaboard clearances and stronger foreign advices, but later turned easier with wheat. The spot market continued active, exporters being large buyers. Sales for export to-day, here and at outports, were 1,165,000 bushels.

DAILY CLOSING PRICES OF NO. 2 MIXED CORN IN **NEW YORK.**

	Sat.	Mon.	Tues.	Wed.	Thurs.	Fri.
Cash corn, f. o. b.	41	41¾	41¼	42¼	41¾	41½
Dec. delivery in elev.	37½	38¼	38⅜	39⅛	39⅛	39⅛
May delivery in elev.	37¼	37⅞	37⅝	38¼	38¼	38⅛

DAILY CLOSING PRICES OF NO. 2 MIXED CORN IN **CHICAGO.**

	Sat.	Mon.	Tues.	Wed.	Thurs.	Fri.
Oct. delivery in elev.	31¼		31½	32¼	32	31⅞
Dec. delivery in elev.	30⅜	Holiday.	30⅝	31⅝	31⅜	31¼
May delivery in elev.	31½		31¾	32⅝	32⅜	32¼

Oats for future delivery at the Western market have been moderately active, and prices show a fractional advance. Sympathy with the advance in corn values has been the principal strengthening factor, the market having no characteristics of its own of an especially strengthening nature. The crop movement was reported as moderate. Locally business in the spot market has been limited, but prices have held steady. To-day the market was quiet and slightly easier. The spot market was steady. Sales for export at outports were 240,000 bushels.

DAILY CLOSING PRICES OF OATS IN **NEW YORK.**

	Sat.	Mon.	Tues.	Wed.	Thurs.	Fri.
No. 2 mixed in elev.	29	29	29	29	29	29
No. 2 white in elev.	30¾	31	31	31	31	31

DAILY CLOSING PRICES OF NO. 2 MIXED OATS IN **CHICAGO.**

	Sat.	Mon.	Tues.	Wed.	Thurs.	Fri.
Dec. delivery in elev.	22¾	Holi-	22⅞	23¼	23¼	23
May delivery in elev.	24¼	day.	24⅜	24⅞	24⅜	24½

Rye has been quiet but steady. Barley has been in good demand for feeding stock and firm. Buckwheat has been quiet but steady.

Following are the closing quotations:

FLOUR.

Fine	$2 20 @2 35	Patent, winter	$3 65 @4 25
Superfine	2 45 @2 55	City mills, patent	4 40 @4 50
Extra, No 2	2 20 @2 70	Rye flour, superfine	3 30 @3 70
Extra, No. 1	2 50 @3 00	Buckwheat flour	2 25 @2 50
Clears	2 85 @3 30	Corn meal—	
Straights	3 35 @3 60	Western, etc	2 20 @2 25
Patent, spring	3 85 @4 50	Brandywine	2 25 @2 30

(Wheat flour in sacks sells at prices below those for barrels.)

GRAIN.

	c. c.		c. c.
Wheat, per bush.—		Corn, per bush.—	
Hard Duluth, No. 1	80⅝@82⅝	Western mixed	39¼@41½
N'th'n Duluth, No. 1	78⅜@80⅛	No. 2 mixed	39¾@41½
Red winter, No. 2	75 @77⅜	Western yellow	40¼@42
North'n N. Y. No. 1	77⅝@79⅜	Western white	40½@42¼
Oats—Mix'd, p. bush.	27½@30	Rye, per bush—	
White	30 @35	Western	61½@66½
No. 2 mixed	29 @30	State and Jersey	63 @65
No. 2 white	31 @32	Barley—Western	45½@56
		Feeding	41 @47

AGRICULTURAL DEPARTMENT'S OCTOBER REPORT.—The report of the Department of Agriculture for October 1 respecting cereal crops was issued October 10, as follows:

The October report of the Statistician of the Department of Agriculture shows the average condition of corn on October 1 to have been 82·7, as compared with 85·2 one month ago, 82·0 on October 1, 1898, 77·1 at the corresponding date in 1897, and 81·9, the mean of the October averages for the last ten years. No marked change in condition occurred during September in any of the principal corn States, but except in Iowa, where an improvement of two points is reported, there was a slight impairment.

The condition of corn on October 1 in the principal States in each of the last seven years is shown in the following:

CONDITION OF CORN.

States.	1899.	1898.	1897.	1896.	1895.	1894.	1893.
Illinois	86	84	81	102	99	78	66
Iowa	85	80	74	102	96	47	93
Missouri	81	89	70	85	111	70	89
Kansas	93	58	58	81	80	45	64
Indiana	93	91	76	106	92	78	61
Nebraska	83	57	86	101	50	14	65
Ohio	86	92	81	106	87	71	70
Michigan	76	82	85	102	89	56	68
Wisconsin	85	93	90	98	87	54	86
Minnesota	97	86	86	97	94	59	95
Texas	75	97	78	41	104	82	76
Tennessee	68	96	75	80	99	88	75
Kentucky	70	101	73	97	99	77	73
Pennsylvania	83	90	82	100	83	85	61
Av'ge U. States	82·7	82·0	77·1	90·5	95·5	64·2	75·1

Condition in some of the remaining States is as follows:

Virginia	82	Alabama	78	Arkansas	78
North Carolina	79	Mississippi	84	South Dakota	81
Georgia	75	Louisiana	88		

Pending the receipt of the customary reports from individual farmers and the result of a careful investigation of conditions in the principal wheat States, both spring and winter, by a special agent, no estimate of the yield of wheat per acre will be made. The final figures, however, both as to acreage and production, will be ready for publication at a much earlier date than has been the case for some years past.

The preliminary estimate of the yield per acre of oats is 30·7 bushels, as compared with 27·8 bushels last year, 28·1 bushels in 1897, and 25·8 bushels, the average for the last ten years. The average for quality is 89·5, against 84·5 last year, and 87·6 in 1897.

The indicated yield of oats for the whole country for 1899 makes the following comparison with the results for the four preceding years:

OATS CROP FOR FIVE YEARS.

Oats.	Indicated Product'n, 1899.	Production 1898.	Production, 1897.	Production, 1896.	Production, 1895.
	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.
Illinois	113,929,000	88,803,579	92,798,496	84,581,952	73,707,130
Iowa	123,107,000	123,428,126	103,721,100	105,641,855	182,967,338
Minnesota	51,494,000	56,298,578	41,147,002	56,766,336	77,995,084
Wisconsin	68,432,000	64,648,223	62,125,310	65,257,675	63,020,269
Kansas	45,280,000	26,689,248	38,680,080	23,808,759	30,075,992
Ohio	32,060,000	27,724,160	29,907,392	30,079,260	31,404,993
Missouri	20,625,000	15,866,168	22,078,166	19,850,490	30,547,699
Pennsylvania	38,870,000	27,098,902	31,842,538	36,086,821	36,536,811
New York	44,359,000	38,726,545	45,953,036	49,916,064	45,666,354
Michigan	28,771,000	27,782,650	22,940,450	30,079,260	23,265,192
Nebraska	58,094,000	56,245,042	51,731,095	34,092,631	39,911,696
Indiana	34,840,000	31,938,668	33,706,582	34,433,237	25,895,595
North Dakota	14,897,000	15,060,591	11,397,144	11,238,788	19,067,914
South Dakota	15,517,000	16,126,578	13,847,656	17,957,445	18,154,774
Texas	17,391,000	21,121,634	16,311,150	12,658,860	14,569,179
Total	707,666,000	657,053,688	617,967,197	612,459,433	712,785,520
All others	78,162,000	93,852,955	80,780,612	94,886,971	111,658,017
Total U. S.	785,828,000	730,906,643	698,767,809	707,346,404	824,443,537

The preliminary estimate of the yield per acre of barley is 27·0 bushels, as compared with 21·6 bushels last year, 24·5 bushels in 1897 and 23·0 bushels, the average for the last ten years. The average for quality is 88·4, against 90·6 last year and 87·6 in 1897. [The indicated crop is 71,906,000 bushels, against 55,792,257 bushels in 1898 and 66,685,127 bushels in 1897.]

The preliminary estimate of the yield per acre of rye is 14·4 bushels, as compared with 15·6 bushels last year, 16·1 bushels in 1897 and a ten-year average of 13·7 bushels. The average for quality is 90·0, against 90·2 last year and 92·7 in 1897. [The indicated crop is 21,553,000 bushels, against 25,657,522 bushels in 1898 and 27,363,324 bushels in 1897.]

The average condition of buckwheat on October 1 was 70·2, as compared with 75·2 the previous month, 76·2 on October 1, 1898, 90·8 at the corresponding date in 1897 and 84·2 the mean of the October averages for the last ten years.

The average condition of potatoes on October 1 was 81·7, as compared with 86·3 one month ago, 72·5 on October 1, 1898, 61·6 at the corresponding date in 1897, and 73·7 the mean of the October averages for the last ten years.

The condition of rice has improved six points in Louisiana, 2 points in Florida, and 13 points in Texas. The crop has about held its own in North Carolina and there is a decline of 3 points in South Carolina, Georgia and Mississippi, and of 13 points in Alabama.

The average indicated yield per acre of the various crops for a number of years is as follows:

AVERAGE YIELD PER ACRE—BUSHELS.

	1899.	1898.	1897.	1896.	1895.	1894.	1893.	1892.
Wheat	15·3	13·4	12·4	13·7	13·2	11·3	13·4	
Rye	14·4	15·6	16·1	13·3	14·4	13·7	13·3	12·7
Oats	30·7	28·4	27·2	25·7	29·6	24·5	23·5	24·3
Barley	27·0	21·6	24·5	23·6	26·4	19·4	21·7	23·7

The average condition of corn, cotton, &c., on October 1 is shown in the following:

CONDITION OF CROPS.

	1899.	1898.	1897.	1896.	1895.	1894.	1893.	1892.
Corn	82·7	82·0	77·1	90·5	95·5	64·2	75·1	79·8
Buckwheat	70·2	76·2	90·8	86·0	84·8	72·0	73·5	85·6
Potatoes	81·7	72·5	61·6	81·7	87·4	64·3	71·2	66·7
Cotton	62·4	75·4	70·0	60·7	65·1	82·7	70·7	73·3

Of other crops the indicated aggregate yield is as follows:

	Indic'd Prod'n 1899. Bushels.	Production. 1898. Bushels.	Production. 1897. Bushels.	Production. 1896. Bushels.	Production 1895. Bushels.
Corn*	2,035,000,000	1,924,184,660	1,902,967,933	2,283,875,165	2,151,138,580
Rye	21,552,000	25,687,522	27,363,324	24,369,047	27,210,070
Barley	71,906,000	55,792,257	66,685,127	69,695,223	87,072,744

* Estimate for 1899 based on acreage and condition percentages.

The movement of breadstuffs to market as indicated in the statements below is prepared by us from the figures collected by the New York Produce Exchange. The receipts at Western lake and river ports for the week ending Oct. 7, and since Aug. 1, for each of the last three years, have been:

Receipts at—	Flour.	Wheat.	Corn.	Oats.	Barley.	Rye.
	Bbls. 196 lbs	Bush. 60 lbs	Bush. 56 lbs	Bush. 32 lbs	Bush. 48 lbs	Bu. 56 lbs
Chicago	94,419	971,633	5,190,368	2,424,194	975,599	73,194
Milwaukee	93,425	345,800	215,900	324,000	672,200	51,000
Duluth	175,395	2,168,284	21,255	1,194	317,928	51,617
Minneapolis	2,796	2,834,200	95,180	324,370	.....	..
Toledo	10,525	148,301	274,756	49,000	24,000	5,500
Detroit	2,000	86,492	29,099	26,447	6,500	5,354
Cleveland	.....	48,814	311,368	129,870	..	..
St. Louis	48,706	184,333	656,315	290,350	15,750	5,259
Peoria	18,250	2,600	529,800	216,700	45,000	4,200
Kansas City	.....	780,000	107,000	88,000	.....	
Tot. wk. '99	446,515	7,570,467	7,421,041	3,874,125	2,057,977	196,224
Same wk. '98	393,896	10,702,755	5,670,242	4,647,978	2,021,754	428,601
Same wk. '97	298,616	8,537,052	3,905,196	4,916,178	1,507,062	256,189
Since Aug. 1.						
1899	4,374,755	57,668,601	54,170,517	44,942,010	6,391,283	1,637,429
1898	3,904,191	65,608,345	42,901,021	41,802,747	8,786,956	2,814,407
1897	2,813,732	68,286,950	64,393,816	49,838,995	7,849,878	3,491,000

The receipts of flour and grain at the seaboard ports for the week ended Oct. 7, 1899, follow:

Receipts at—	Flour. bbls.	Wheat. bush.	Corn. bush.	Oats. bush.	Barley. bush.	Rye. bush.
New York	159,322	2,419,325	1,168,375	1,190,600	286,100	80,925
Boston	78,055	206,960	215,569	352,572	41,084	650
Montreal	31,313	202,581	263,004	184,878	35,700	109,902
Philadelphia	67,820	129,066	839,048	361,305	.....	176
Baltimore	96,800	135,286	1,481,016	340,548	.....	11,377
Richmond	2,572	15,476	29,744	12,264	.....	1,786
New Orleans*	11,466	158,450	215,500	78,310	.....	.....
Newport News	30,610	.....	466,661	386,937	.....	.....
Norfolk	.....	8,504	202,714	.....		.....
Galveston	.....	485,000	199,000	.....	.....	..
Portland, Me	19,454	81,533	.....	37,326	8,435	.....
Total week	498,413	3,870,481	5,126,581	2,943,740	471,319	204,876
Week 1898	508,128	3,317,181	2,269,591	1,977,500	51,425	358,685

* Receipts do not include grain passing through New Orleans for foreign ports on through bills of lading.

Total receipts at ports from Jan. 1 to Oct. 7 compare as follows for four years:

Receipts of—		1899.	1898.	1897.	1896.
Flour	bbls	16,231,193	15,342,522	19,935,357	7,936,584
Wheat	bush.	92,533,248	62,178,485	66,602,977	50,385,527
Corn	"	149,847,498	158,648,095	151,311,630	69,296,463
Oats	"	76,228,215	75,230,055	65,733,319	53,116,529
Barley	"	6,538,846	3,296,782	7,909,686	5,570,867
Rye	"	4,735,027	11,549,936	7,173,403	3,941,358
Total grain	"	329,882,834	341,003,355	299,330,017	182,310,743

The exports from the several seaboard ports for the week ending Oct. 7, 1899, are shown in the annexed statement:

Exports from—	Wheat bush.	Corn bush.	Flour. bbls.	Oats. bush.	Rye. bush.	Peas. bush.	Barley. bush.
New York	1,003,836	1,037,899	87,853	275,829	20,570	10,894	356,261
Boston	268,113	77,862	51,908	261,720	.....	.....	53,522
Portland, Me.	81,333	.....	10,454	8,435	.....	.....	..
Philadelphia	179,700	627,840	27,667	606,279	25,714	.....	.....
Baltimore	232,000	1,066,897	78,616	300,050	8,571	.....	.....
New Orleans	152,000	390,445	3,455	940	.....	.....	54,105
Norfolk	8,504	202,714	.....	.....	.....	.....	.....
Newp'rt News	....	466,661	30,610	386,937	.....	.....	.....
Montreal	284,256	222,636	10,012	99,905	.....	75,250	64,853
Galveston	445,800	64,285	.....	.....	.....	..	..
Total week	2,705,742	4,156,959	299,905	1,939,095	54,855	86,144	528,841
Same time '98	2,805,294	2,987,307	346,166	1,271,301	242,431	91,925	.....

The destination of these exports for the week and since September 1, 1898, is as below.

Exports for week and since Sept. 1 to—	Flour. Week Oct. 7. bbls.	Flour. Since Sept. 1, 1899. bbls.	Wheat. Week Oct. 7. bush.	Wheat. Since Sept. 1, 1899. bush.	Corn. Week Oct. 7. bush.	Corn. Since Sept. 1, 1899. bush.
United Kingdom	219,910	1,091,663	1,704,361	7,351,976	1,580,163	8,518,894
Continent	27,632	224,072	991,381	6,086,562	2,193,578	10,793,007
S. & C. America	15,568	78,919	.....	.....	28,197	40,099
West Indies	22,165	140,102	.....	.....	26,866	148,355
Br. N. Am. Colo's	12,232	37,590	.....	.....	29,840	79,604
Other countries	1,978	12,260	10,000	18,302	1,515	145,570
Total	299,605	1,584,606	2,705,742	13,456,840	4,156,959	19,825,654
Total 1898	326,166	1,714,063	2,805,294	18,036,371	2,987,307	16,097,840

The visible supply of grain, comprising the stocks in granary at the principal points of accumulation at lake and seaboard ports, Oct. 7, 1899, was as follows:

In store at—	Wheat, bush.	Corn, bush.	Oats, bush.	Rye, bush.	Barley bush.
New York	5,460,000	300,000	647,000	33,000	46,000
Do afloat	.....	.....	.....	.....	.....
Boston	707,000	154,000	178,000	.....	.....
Philadelphia	104,000	814,000	487,000	8,000	.....
Baltimore	786,000	1,127,000	776,000	39,000	.....
New Orleans	587,000	833,000	.....	.....	.....
Galveston	1,108,000	143,000	.....	.....	.....
Montreal	157,000	80,000	323,000	46,000	114,000
Toronto	81,000	.....	3,000	.....	11,000
Buffalo	1,236,000	1,119,000	114,000	56,000	117,000
Do afloat	.....	.....	.....	.....	.....
Toledo	2,159,000	722,000	701,000	10,000	1,000
Do afloat	.....	.....	.....	.....	.....
Detroit	655,000	22,000	15,000	11,000	.....
Do afloat	.....	.....	.....	.....	.....
Chicago	9,210,000	5,832,000	1,404,000	380,000	7,000
Do afloat	.....	.....	.....	.....	.....
Milwaukee	33,000	16,000	.....	16,000	18,000
Do afloat	.....	.....	.....	.....	.....
Ft. Will'm & Pt. Arthur	1,450,000	.....	.....	.....	.....
Duluth	6,275,000	169,000	72,000	155,000	339,000
Do afloat	.....	.....	.....	.....	.....
On Mississippi River	.....	.....	.....	.....	.....
On Lakes	1,672,000	1,811,000	196,000	.....	807,000
On canal and river	166,000	421,000	307,000	9,000	238,000
Total Oct. 7, 1899	44,215,000	14,750,000	6,630,000	806,000	1,731,000
Total Sept. 30 1899	42,132,000	12,490,000	7,378,000	709,000	1,441,000
Total Oct. 8, 1898	12,910,000	22,202,000	5,469,000	718,000	2,319,000
Total Oct. 9, 1897	22,194,000	37,704,000	13,352,000	2,945,000	2,772,000
Total Oct. 10, 1896	52,431,000	14,468,000	9,533,000	2,032,000	2,920,000

* Exclusive of New Orleans, Galveston, Ft. William and Port Arthur, but including Albany, Oswego and Cincinnati, now omitted.

NOTE.—Beginning July 1, 1899, the New York Produce Exchange has changed its Visible Supply Statement by including stocks at New Orleans, Galveston, Ft. William and Pt. Arthur (previously omitted) and leaving out Albany Oswego and Cincinnati, formerly included.

THE DRY GOODS TRADE.

NEW YORK, FRIDAY, P. M., October 13, 1899.

There has been considerable more business offered by buyers in the cotton goods division of the market this week than sellers have been disposed to take care of. Stocks are still in quite limited supply, restricting spot operations, and there has been no decrease in the reserve shown in accepting bids for forward contracts. The demand has been almost entirely from the home trade, present prices being too high for exporters to pay except for small quantities, for which they have positive orders. The distribution from second hands continues on an unusually good scale for the time of year, and there are no indications yet of any diminution in the demand at first hands. The business in Fall River goods has again been a prominent feature, and it is likely that the sales for the past two weeks will go far beyond any previous record for a like period. At the close of the week the tone of the market shows unabated strength. All the advances recorded are being realized, with others apparently impending. In the woolen goods divisions conditions are without change of moment.

DOMESTIC COTTON GOODS.—The exports of cotton goods from this port for the week ending Oct. 9 were 1,756 packages, valued at $98,596, their destination being to the points specified in the tables below:

NEW YORK TO OCT. 9.	1899. Week.	1899. Since Jan. 1.	1898. Week.	1898. Since Jan. 1.
Great Britain	89	1,703	28	2,690
Other European	5	749	7	844
China	.....	185,214	60	127,495
India	.....	2,040	.....	9,042
Arabia	100	37,318	.....	26,770
Africa	50	12,905	3	8,347
West Indies	671	23,650	162	11,313
Mexico	142	3,527	212	3,522
Central America	86	8,337	76	5,901
South America	447	34,699	156	38,297
Other Countries	166	6,125	292	13,946
Total	1,756	316,267	996	248,167
China, via Vancouver*	.....	20,784	.....	21,823
Total	1,756	337,051	996	269,990

* From New England mill points direct.

The value of the New York exports for the year to date has been $11,488,572 in 1899, against $8,720,979 in 1898.

Bids for good-sized lots of brown sheetings and drills at full prices have been turned down this week in both heavy and light-weight goods. Advances of ⅛c. per yard frequently reported. Fine grey goods are ⅛c. higher and difficult to buy. Ducks very firm with fair sales. Osnaburgs firm. Bleached cottons in good request in all grades and further advances of ⅛c. to ¼c. per yard are noted. Wide sheetings occasionally 1c. per yard higher. Canton flannels advanced ¼c. Cotton blankets firm without change. All coarse, colored cottons strong, with advances of ¼c. to ½c. in denims, ticks, cheviots and cottonades. Kid-finished cambrics firm. Quilts advanced 5 per cent. Indigo blues, Turkey reds, mournings and other staple calicoes in good demand and tending upwards. Fancy calicoes selling more freely at irregular prices. Staple and fancy ginghams heavily sold ahead and firm. Print cloths again sold freely at 2¾c. for regulars. Odd goods have advanced 1-16c. to ⅛c. per yard.

WOOLEN GOODS.—The most prominent feature in this division has been the business doing in dress goods. The demand for these for both fall and spring has been on a liberal scale. Fall lines are in limited supply and very firm in price, and new spring varieties are selling freely at prices showing advances of 7½ to 10 per cent over last season in popular fabrics. In men's wear woolen and worsteds only a quiet demand is noted for light weights. Worsteds rule very firm in tone and prices are well maintained. Low and medium grade woolens are steady but fine qualities are still irregular. Satinets and doeskin jeans are dull. Overcoatings are selling well in specialties, but staple lines dull. Cloakings are dull. Flannels and blankets firm but quiet.

FOREIGN DRY GOODS.—The business in foreign dress goods for spring has been fair at firm prices. Silks firm with moderate demand. Ribbons irregular with an indifferent demand. Linens strong and tending upwards. Burlaps quiet and unchanged.

STATE AND CITY DEPARTMENT.

OUR STATE AND CITY SUPPLEMENT.

The regular semi-annual number of our STATE AND CITY SUPPLEMENT is issued to-day and is sent to all subscribers of the CHRONICLE. Very extensive revisions have been made in the matter contained in the SUPPLEMENT, and the tables and statistics brought down to the latest dates.

Council Bluffs, Iowa.—*City May Issue Bonds.*—A decision in the Shea injunction suit, received too late for insertion in our October STATE AND CITY SUPPLEMENT, was handed down by Judge Smith in the District Court on Oct. 7, 1899. Judge Smith in his decree summed up as follows:

That the city of Council Bluffs has the legal right under and by virtue of Section 905 of the Code of Iowa to issue its bonds and exchange them for the outstanding general and water-fund warrants of said city issued during the fiscal years of 1896, 1897 and 1898, provided said bonds when so issued are actually exchanged for said warrants by mutual exchange, and the Treasurer of said city cancels said warrants when he receives the same in exchange for said bonds, so that by the making of such exchange the city of Council Bluffs does not in any way increase its indebtedness, but only exchanges the form of its obligations.

The Court further finds that the said city of Council Bluffs may lawfully issue its bonds in the sum of $200,000 and exchange the same as provided in this decree and by the resolution of said City Council for said outstanding general and water-fund warrants; and it is considered, adjudged and decreed that the plaintiff's petition be dismissed and that the defendant have judgment for the costs of this action.

The various suits of J. J. Shea, a taxpayer, have extended over a period of several years and have been referred to from time to time in these columns.

Bond Proposals and Negotiations this week have been as follows:

Adams County, Miss.—*Bond Sale.*—On Oct. 2, 1899, the $5,500 5% bridge bonds were awarded to John Noonan, Natchez, at 102. Following are the bids:

John Noonan, Natchez	$5,610 00	First National Bank, Natchez	$5,527 75
Chas. H. Coffin, Chicago	5,551 00	Merch. & Plant. B'k, Natchez	5,500 00

For description of bonds see CHRONICLE Sept. 30, p. 711.

Alpha School District, Placer County, Cal.—*Bond Sale.*—On Oct. 7, 1899, $1,200 8% 1-6-year (serial) bonds were awarded to the Oakland Bank of Savings at 110·91. Following are the bids:

Oakland Bank of Savings	*$1,331 00	I. O. O. F. of Lincoln	$1,272 00
H. C. Rogers	†1,333 11	S. J. Pullen	1,225 00
H. E. Yardley	1,284 00	James Astill	1,200 00

* Bidder to pay for abstract. † Bid calls for abstract free of charge.

Alva, Okla.—*Bond Offering.*—Proposals will be received until Oct. 16, 1899, by W. H. Cofield, City Clerk, for the $16,000 6% water bonds which were voted on Oct. 2, 1899. Securities will be in denomination of $1,000; interest will be payable semi-annually at the fiscal agency of the Territory of Oklahoma in New York City. Principal will mature Oct. 16, 1929, subject to call after Oct. 16, 1909.

Atlantic City, N. J.—*Bond Offering.*—Proposals will be received until 12 M. October 23, 1899, by A. M. Heston, City Comptroller, for $119,000 gold coupon paving bonds. Securities are in denomination of $1,000, dated Nov. 1, 1899. Interest will be at the rate of 4% or 4½%, payable semi-annually at the Hanover National Bank, New York City. Principal will mature Nov. 1, 1919. Bonds are free of tax in New Jersey. A certified check on a national bank for $3,000, payable to A. M. Heston, City Comptroller, will be required.

The official notice of this bond offering will be found among the advertisements elsewhere in this Department.

Baltimore County (Md.) School District.—*Temporary Loan.*—At a meeting of the County School Commissioners held Oct. 10, 1899, it was voted to borrow $4,000 from the Towson National Bank for six months at 5%, for the purpose of erecting a school house at Lutherville.

Batavia, Ohio.—*Bond Sale.*—On Oct. 7, 1899, the $18,000 4% water-works and electric-light bonds were awarded to Seasongood & Mayer, Cincinnati, at 104·07. Following are the bids:

Seasongood & Mayer, Cin.	$18,733 00	Feder, Holzman & Co., Cin.	$18,402 50
R. Kleybolte & Co., Cincin'ti.	18,784 00	W. J. Hayes & Sons, Cleve.	18,367 00
Meyer & Kiser, Indianapolis.	18,630 00	Milford National Bank	18,245 00
New 1st Nat. B'k, Columbus.	18,555 00	S. Kuhn & Sons, Cincinnati.	18,135 75
Briggs, Todd & Co., Cincin.	18,577 00	First Nat. Bank, Batavia	18,125 00
Lamprecht Bros. Co., Cleve.	18,541 80		

For full description of bonds see CHRONICLE Sept. 16, p. 611.

Bedford, Ind.—*Bond Sale.*—We are advised that this city recently sold $13,000 4% 15-year refunding bonds at 104·61.

Belleville (Ill.) School District.—*Bond Offering.*—Proposals will be received until 6 P. M. Oct. 18, 1899, by H. D. Updike, Secretary Board of Education, for $12,000 4% 20-year refunding bonds. Securities are in denomination of $500, dated Nov. 1, 1899. Interest will be payable semi-annually. A certified check for 5% of the par value of the bonds bid for will be required.

Belvedere, Cal.—*Bond Sale.*—On Sept. 25, 1899, the $10,000 5% 1-40-year gold sewer bonds were awarded to E. H. Rollins & Sons, Boston, at 105·15.

Berkley, Va.—*Bond Sale.*—Following are the bids received on Oct. 9, 1899, for $25,000 5% 30-year general improvement bonds:

C. H. White & Co., New York	$26,437 00	Seasongood & Mayer, Cincin.	$25,350 00
Briggs, Todd & Co., Cincin.	26,250 00	A. H. Martin, Berkley	25,150 00
Duke M. Farson, Chicago	25,526 00		

Securities are in denomination of $1,000; interest will be payable semi annually.

Buffalo, N. Y.—*Bond Sale.*—The City Comptroller has been authorized to issue bonds to the amount of $7,434 65 for expenses of the Department of Public Works. Bonds will bear 3% interest and will mature Oct. 1, 1900. They will be taken by the Bailey Avenue Sewer Sinking Fund as an investment.

Bonds Authorized.—The City Comptroller has been authorized to issue the following bonds: $192,748 23 5-year bonds for the purpose of paying for land purchased at the annual tax sale and $33,606 27 20-year bonds issued to pay claims for damages caused by the change in the grade of William Street. The above bonds will be dated Oct. 2, 1899. Interest will be payable semi-annually.

Butler, Mo.—*Bonds Voted.*—At an election held Sept. 28, 1899, it was voted to issue $10,000 school bonds.

Calhoun (Ga.) School District.—*Bonds Voted.*—At an election held on Oct. 5, 1899, it was voted to issue $5,000 6% 20 year school bonds. The date for the sale of these bonds has not yet been determined upon.

Canton, Ohio.—*Bond Sale.*—On Oct. 9, 1899, the $12,500 15-year refunding bonds were awarded to Denison, Prior & Co., Cleveland, at 101·88 for 3½ per cents, and the $4,000 3 and 5-year street-improvement bonds to S. Kuhn & Sons, Chicago, at 101·25 for 4 per cents. Following are the bids:

For the $12,500 Issue.

For 3½% Bonds.		*For 4% Bonds.*	
Denison, Prior & Co., Cleve.	$12,736 00	S. Kuhn & Sons, Cincinnati.	$13,062 00
Briggs, Todd & Co., Cincin.	12,741 00	*For 5% Bonds.*	
Seasongood & Mayer, Cincin.	12,633 50	First Nat. Bank, Barnesville.	13,176 00
W. J. Hayes & Sons, Cleve.	12,621 00		

For the $4,000 Street-improvement Bonds.

For 3½% Bonds.		*For 4% Bonds.*	
Briggs, Todd & Co., Cincin.	$4,065 00	Denison, Prior & Co., Cleve.	$4,000 00
For 4% Bonds.		*For 5% Bonds.*	
S. Kuhn & Sons, Cincinnati.	4,050 00	First Nat. Bank, Barnesville.	4,081 00
W. J. Hayes & Sons, Cleve.	4,030 00		

For the Entire $16,500 Bonds.

Lamprecht Bros. Co., Cleve.	$17,700 00	New 1st Nat. B'k, Columbus.	$17,006 25

The bids of Briggs, Todd & Co. were rejected, as their check was on a bank in Cincinnati, instead of on the First National Bank of Canton, as required. For full description of these securities see CHRONICLE Sept. 23, 1899, p. 661.

Charles City (Iowa) School District.—*Bond Sale.*—On Sept. 18, 1899, $33,000 4% 5-10-year school bonds were awarded to the Charles City National Bank at 101 66.

Clay Center, Clay County, Kan.—*Bond Sale.*—This city has sold to Trowbridge, MacDonald & Niver Co., Chicago, at 101, an issue of $15,000 5% refunding bonds. Securities are in denomination of $1,000 and will mature in 1929, subject to call $1,000 yearly on October 20.

Cleveland, Ohio.—*Bond Offering.*—Proposals will be received until 12 M. Nov. 10, 1899, by Chas. P. Salen, City Auditor, for $100,000 4% bridge bonds, maturing Oct. 1, 1911. Securities will be in denomination of $1,000, dated Oct. 1, 1899, interest payable semi-annually, both principal and interest being payable at the American Exchange National Bank, New York City. A certified check drawn on a national bank for $10,000, payable to the "Treasurer of the City of Cleveland," must accompany bids. Bids must be made on blanks furnished by the City Auditor.

Clio, Mich.—*Bonds Voted.*—On Sept. 22, 1899, this village voted in favor of issuing $2,000 bonds for an addition to the school house.

Cohoes, N. Y.—*Bond Offering.*—At 12 M. Oct. 23, 1899. City Chamberlain Miller Hay will offer for sale at auction $40,245 88 registered public-improvement bonds. Securities will be dated Oct. 15, 1899; interest at 3½% will be payable Jan. 1 and July 1 at the Central Trust Company, New York. Principal will mature $5,000 yearly on January 1 from 1932 to 1938, inclusive, and $5,245 88 on Jan. 1, 1939. Bonds are issued under Chapter 227, Laws of 1898, and Chapter 550, Laws of 1899.

Colorado County, Texas.—*Bonds Voted.*—At the election held Sept. 26, 1899, the issuance of $30,000 bridge bonds was authorized by a vote of 887 to 237.

Coshocton, Ohio.—*Bond Sale.*—On Oct. 3, 1899, the $27,000 6% 2-16-year (serial) street paving bonds were awarded to the Coshocton National Bank at 115·24. For description of bonds see CHRONICLE Sept. 30, p. 712.

Dougherty County (P. O. Albany), Ga.—*Bond Election.*—An election will be held in this county Oct. 19, 1899, to submit to the people the question of issuing $15,000 bonds to build a county jail. If authorized, securities will carry 4% interest, and the principal will mature in 25 years. Principal and interest payable in gold.

East Cleveland, Ohio.—*Bond Sale.*—On Sept. 23. 1899, the $4,800 5% notes were awarded to The Lamprecht Bros. Co., Cleveland, at 101·854. Following are the bids received:

Lamprecht Bros. Co., Cleve.	$4,889 00	W. J. Hayes & Sons, Cleve.	$4,832 00
Denison Prior & Co., Cleve.	4,879 00		

For description of securities see CHRONICLE Sept. 9, p. 561.

Enderlin, N. Dak.—*Bond Sale.*—On Oct. 1, 1899, the $4,000 20-year municipal bonds were awarded to the Enderlin State Bank at par less $200 commission for bonds bearing 5% interest. Following are the bids received for 6 per cents, all of which were rejected:

Jefferson & Kassin, St. Paul.	$4,[illegible]65 00	Kane & Co., Minneapolis	$4,065 00
First Nat. Bank, Barnesville.	4,261 00	Chas. H. Coffin (less $60 com.)	Par

Fond du Lac, Wis.—*Temporary Loan.*—On October 2 the Common Council decided to borrow $15,000 on time orders bearing 6% interest.

Gaffney, S. C.—*Bonds Voted.*—On Sept. 15, 1899, this city voted to issue $5,000 additional water-works and $5,000 electric-light 5% gold bonds. Principal will mature 40 years from date of issue, subject to call after 20 years. Date of sale has not yet been determined upon.

Gallipolis, Ohio.—*Bond Offering.*—Proposals will be received until 1 P. M. Oct. 23, 1899, by T. E. Bradbury, City Clerk, for $27,000 5% coupon Second, Court and State street improvement bonds. Securities will be in denomination of $500, dated August 25, 1899; interest will be payable February 25 and August 25 at the office of the City Treasurer. Principal will mature yearly on August 25, $2,000 from 1900 to 1908 and $9,000 in 1909. Bonds are issued in accordance with Section 2705. Revised Statutes of Ohio, and a city ordinance passed Sept. 21, 1899. Proposals must be upon blanks furnished by the City Clerk and each bid must be accompanied by a sum of money or a certified check on some bank in good financial standing for 3% of the amount bid.

Harvard, Neb.—*Bond Sale.*—The $9,500 4% 20-year refunding bonds mentioned in the CHRONICLE Sept. 23, 1899, have been awarded to Gilman, Son & Co., New York.

High Point, N. C.—*Bond Election.*—On Oct. 16, 1899, the question of issuing $50,000 water-works and sewerage bonds will be submitted to the people. If authorized, the bonds will bear 5% interest, payable semi-annually, and the principal will mature in 30 years from date of issue.

Hubbard County, Minn.—*Bond Sale.*—The County Commissioners have negotiated a loan of $15,000 with the State of Minnesota for the purpose of erecting a court house. Bonds will be issued bearing 4% interest as follows:

One bond for $4,000, payable July 1, 1900.
One bond for $3,500, payable July 1, 1901.
One bond for $3,500, payable July 1, 1902.
One bond for $2,000, payable July 1, 1903.
One bond for $2,000, payable July 1, 1904.

These bonds were authorized at the election held Sept. 21, 1899.

Jamestown, N. Y.—*Bond Sale.*—On Oct. 10, 1899, the $10,579 36 10-year paving bonds and $60,000 1-10-year paving certificates were awarded to Seasongood & Mayer, Cincinnati. Following are the bids received:

For the $10,579 36 Paving Bonds.

For 3½% Bonds.		*For 4% Bonds.*	
Seasongood & Mayer, Cincin	101·18	E. D. Shepard & Co., New York	105·07
W. J. Hayes & Sons, Cleve	101·26	Lamprecht Bros. Co., Cleve	104·36
Feder, Holzman & Co., Cin	100·75	Farmers'-Mech. Bk., Lockport	101·05
For 4% Bonds.		Union Trust Co., Jamestown	101·02
Seasongood & Mayer, Cincin	104·81		

For the $60,000 Paving Certificates.

For 3½% Certificates.		*For 5% Certificates.*	
Seasongood & Mayer, Cincin	100·38	E. D. Shepard & Co., New York	107·57
W. J. Hayes & Sons, Cleve	100·01	Lamprecht Bros. Co., Cleve	105·45
For 4% Certificates.		Farmers'-Mech. Bk., Lockport	104·90
Seasongood & Mayer, Cincin	102·52	Union Trust Co., Jamestown	104·27
Feder, Holzman & Co., Cincin	102·75		

Johnson County, Neb.—*Bond Offering.*—Proposals will be received until Oct. 21, 1899, by S. A. Leach, County Clerk, for $28,000 4% refunding bonds. Securities are in denomination of $1,000, dated Nov. 1, 1899. Interest will be payable at the office of the County Treasurer. Principal will mature 10 years from date of issue, subject to call to the amount of from $2,000 to $5,000 yearly. A certified check for 5% of the par value of bonds bid for will be required.

Kansas.—*Bond Sales.*—The State School Fund Commissioners have purchased $17,000 bonds of the school district of Argentine. Also the following bonds of other school districts:

Nos.	County.	Amou't.	Nos.	County.	Amou't.	Nos.	County.	Amou't.
103	Barton	$400	73	Greenwood	$300	42	Phillips	$500
59	Clay	500	71	Jackson	800	65	Rice	1,000
81	Cowley	700	86	Johnson	600	4	Stafford	600
194	Decatur	600	80	McPherson	500	30	Sumner	300
15	Elk	3,000	40	Pawnee	500			

Bonds bear 5% interest.

Kansas City, Kan.—*Bonds Issued.*—We are advised that the $21,204 6% internal-improvement bonds mentioned in the CHRONICLE Sept. 20, 1899, have been contracted for at 103. A full description of these bonds will be found in the above mentioned CHRONICLE.

Kaufman County, Texas.—*Bond Sale.*—According to local reports, the State Board of Education has purchased an issue of $12,000 4% court-house and jail bonds at par.

Kenton, Ohio.—*Bond Sale.*—On Oct. 9, 1899, the various issues of 4% street-improvement bonds, amounting to $8,261 80, were awarded to the First National Bank of Kenton at par. No other bids were received. For full description of securities see CHRONICLE Sept. 23, 1899, p. 662.

Kenton County (Ky.) School District No. 36.—*Bond Offering.*—Proposals will be received until 7 P. M. Oct. 18, 1899, by the trustees of the district—Geo. J. Rost, Chairman, P. O. box 145, Erlanger, Ky.—for $4,500 6% school bonds. Bonds will be in denomination of $100, dated Nov. 1, 1899, and will mature Nov. 1, 1919. Interest will be payable semi-annually. A certified check for $200 will be required with each bid. Securities are issued under Section 4481, Kentucky Statutes, and in accordance with a vote of the district on Sept. 16, 1899.

Kimball (S. Dak.) School District.—*Bond Offering.*—Proposals will be received until the evening of Oct. 27, 1899, by H. C. Smith, School Clerk, for $5,000 5-20-year refunding bonds. Securities are in denomination of $500; interest will be payable semi-annually in Kimball. Bonds will be sold at the lowest interest rate offered. The district has no other indebtedness. The assessed valuation of city is $75,000 and the real value about $300,000.

Kinston, Lenoir County, N. C.—*Bond Sale.*—On Oct. 10, 1899, the $25,000 30-year bonds were awarded to Stafford & Co., Cleveland, at 104·10 for 5 per cents. Bonds are dated July 1, 1899.

Kirkwood, Mo.—*Bond Sale.*—On Oct. 2, 1899, the $5,000 4% refunding bonds referred to in the CHRONICLE Sept. 30 were sold to the Donaldson Bond & Stock Co., St. Louis, at 102·81 and the payment of all expenses. Interest will be payable semi-annually at Merchants'-Laclede National Bank, St. Louis, and the principal will mature Oct. 1, 1919

Lancaster, N. Y.—*Bonds Voted*—At an election held on Oct. 3, 1899, the Board of Trustees was authorized, by a large majority, to issue $42,000 water bonds.

Leslie, Mich.—*Bond Sale.*—Devitt, Tremble & Co., Chicago, have been awarded $16,000 5% water bonds at 101·875.

Lima, N. Y.—*Bonds Voted.*—At a recent election the issuance of $23,000 water bonds was authorized.

Lisbon, Ohio.—*Bond Offering.*—Proposals will be received until 7 P. M Oct. 23, 1899, by Cyrus W. Pritchard, Village Clerk, for $4,700 6% Park Avenue assessment bonds. Securities will be in denomination of $100, dated Oct. 25, 1899; interest will be payable annually. Principal will mature yearly on October 3 as follows: $900 in 1900, 1901 and 1902 and $1,000 in 1903 and 1904. Bonds are issued pursuant to Section 2704, Revised Statutes of Ohio, and Village Ordinance No. 277, passed Sept. 4, 1899. Proposals must be accompanied by a certified check, payable to the Village Treasurer, for 10% of the amount bid.

Llano School District, Monterey County, Cal.—*Bond Sale.*—On Sept. 30, 1899, the $11,000 6% bonds of this district were awarded to the Oakland Bank of Savings, Oakland, at 105·027. For full particulars of these securities see CHRONICLE Sept. 23, 1899, p. 662.

Los Angeles, Cal.—*Details of Offering.*—Further particulars are at hand relative to the $200,000 3¾% 1-40-year (serial) school bonds referred to in last week's CHRONICLE. Proposals will be received until 11 A. M. Oct. 23, 1899, by C. H. Hance, City Clerk. Securities will be in denomination of $1,000 and are divided into five blocks of 40 bonds each, all bearing date of Nov. 1, 1899. Interest will be payable May 1 and November 1 at the office of the City Treasurer, both principal and interest being payable in gold. Principal will mature one bond of each block annually. Bonds were voted at the election held on August 22, 1899, and are issued under the Act of the Legislature approved March 19, 1899, with the amendments thereto. Proposals must be accompanied by a certified check for $5,000, payable to the order of the City Clerk, upon some bank in the city of Los Angeles.

Ludington, Mich.—*Bond Offering.*—Proposals will be received until 7:30 P. M. Oct. 16, 1899, by Jas. C. Mustard, City Clerk, for $100,000 4% water-works bonds. Securities will be in denomination of $1,000, dated Oct. 1, 1899; interest will be payable annually at the First National Bank, Ludington. Principal will mature $5,000 yearly on Oct. 1 from 1909 to 1928, inclusive. Proposals must be accompanied by a certified check for $500, payable to the City Treasurer. Total bonded debt of the city, exclusive of this issue, is $27,400; assessed valuation, $1,167,176; estimated real valuation, $3,000,000; population about 9,500.

Manitowoc, Wis.—*Bond Offering.*—Proposals will be received until 7 P. M. Oct. 30, 1899, by Arthur Reichert, City Clerk, for the $8,000 surface drainage sewer, $5,000 refunding bridge and $2,000 refunding sewer 4% bonds. Securities will be in denomination of $500. The $5,000 and $2,000 issues will mature Jan. 2, 1907, and the $8,000 issue will mature on Jan. 2, $2,000 in the years 1907, 1909, 1911 and 1913. Interest will be payable semi-annually.

Massachusetts.—*Bond Sale.*—On Oct. 9, 1899, the $1,450,000 bonds were awarded to the International Trust Co., Boston. Following are the bids:

For the $200,000 3½% bonds maturing Jan. 1, 1934.

Union Loan & Trust Co. (for $20,000)	113·00	Seasongood & Mayer, Cincin	106·087
Adams & Co., Boston	110·84	International Tr. Co., Boston	101·256
Parkinson & Burr, Boston	109·39	Estabrook & Co. and Vermilye & Co.	100·015

For the $1,250,000 3% bonds maturing May 1, 1929.

International Tr. Co., Boston	101·125	Estabrook & Co. and Vermilye & Co.	100·015

The bonds were awarded to the International Trust Co., the State Attorney-General ruling that their bid was in the nature of what is known as a "whole or none bid."

Monroe, Monroe County, Mich.—*Bond Offering.*—Proposals will be received until 12 M. Oct. 23, 1899, by John Steiner, City Clerk, for $20,000 4% electric-light bonds. Securities are in denomination of $100, dated Oct. 1, 1899. Interest will be payable annually at the office of the City Treasurer. Principal will mature $2,000 yearly on Oct. 1 from 1900 to 1909, inclusive. A certified check, payable to the City Treasurer, for 3% of the par value of the bonds bid for will be required.

Montgomery Special School District No. 6, Sycamore Township, Hamilton County, Ohio.—*Bond Sale.*—On Oct. 4, 1899, the following bids were received for the $6,000 4% school building bonds:

Briggs, Todd & Co., Cincin	$6,210 60	S. Kahn & Sons, Cincinnati	$6,025 00
Seasongood & Mayer, Cincin	6,161 16	Atlas Nat. Bank, Cincinnati	6,019 00
Lamprecht Bros. Co., Cleve	6,131 00	W. J. Hayes & Sons, Cleve	6,007 00

Principal will mature $300 yearly on October 4 from 1900 to 1919, inclusive. For full description of bonds see CHRONICLE Sept. 23, 1899, p. 663.

Newark, N. J.—*Bonds Authorized.*—The City Council has passed resolutions providing for the issuance of $20,000 bonds for the repairing and maintenance of water mains.

Bond Offering.—Proposals will be received until 4 P. M. Oct. 23, 1899, by John S. Gibson, City Comptroller, for $281,000 3½% registered school bonds. Securities will be issued in denomination of $1,000 or upwards, at the option of the purchasers, and will be dated Dec. 1, 1899. Interest will be payable semi-annually. Principal will mature Dec. 1, 1929. Bonds are free from tax. Each bid must be accompanied by a certified check for 5% of the amount bid for.

New York City.—*Bond Sale Again Postponed.*—City Comptroller Coler yesterday afternoon announced that, owing to the condition of the money market, the sale of the $9,087,107 32 3½% city stock advertised in this week's papers to take place on Oct. 18, 1899, had been postponed.

Norwood, Ohio.—*Bond Offering.*—Proposals will be received until 12 M. Nov. 1, 1899, by W. E. Wichgar, Village Clerk, at the office of Wm. R. Collins, Room 505, Johnston Building, Cincinnati, for $14,490 4% 1-10-year pike-improvement bonds. Securities are dated Oct. 6, 1899. Bids must be accompanied by certified check for 5% of gross amount of bonds, payable to order of Village Clerk.

Pelham (Town), N. Y.—*Bond Sale.*—On Oct. 6, 1899, the $7,175 4% highway-improvement bonds were awarded to Briggs, Todd & Co., New York, at 102·20. Bonds mature $1,000 yearly on Sept. 1 from 1919 to 1925 and $175 in 1927. For further description of bonds see CHRONICLE Sept. 23, p. 663.

Perkasie, Pa.—*Bond Sale.*—As no bids were received on Oct. 7, 1899, for the $12,000 3½% 5-30-year (optional) electric-light bonds, they were sold on Oct. 10, 1899, to the Sellersville National Bank as 4 per cents.

Perth Amboy, N. J.—*Bonds Not Sold.*—We are advised by Garret Brodhead, City Treasurer, that there was no sale of the $15,000 judgment bonds on Oct. 2, 1899. Mr. Brodhead gives as the reason that the City Attorney had advised that judgment bonds could only be issued after judgment had been obtained against the city and then only in amount sufficient to meet the judgment. The Board of Aldermen has rescinded the original resolution and has empowered the Finance Committee and Treasurer to issue bonds as required and to dispose of them at either public or private sale, as they deem best.

Pittsburg, Kan.—*Bond Sale.*—An issue of $35,000 city-hall bonds has been sold

Pottstown, Pa.—*Bond Sale.*—This borough has awarded to Edw. C. Jones & Co., New York, $55,000 3½% bonds at 103·636. Securities are in denomination of $1,000, dated Oct. 2, 1899. Interest will be payable semi-annually. Principal will mature Oct. 2, 1929, subject to call on or after October 1 of the years named: $5,000 in 1904, $8,000 in 1909, $10,000 in 1914, $10,000 in 1919 and $10,000 in 1924. Of this issue $30,000 is for refunding purposes and $25,000 for sewer and street improvements.

Rapid City, S. Dak.—*Bond Sale.*—On Oct. 2, 1899, the $51,000 5% 10-20-year (optional) refunding water-works bonds were awarded to R. V. Montague & Co., Kansas City, at 102·802. For description of bonds see CHRONICLE Sept. 2 and 23, 1899.

St. Louis, Mich.—*Bonds Voted.*—At an election held Sept. 25, 1899, it was voted to issue $10,000 5% 5-14-year (serial) electric-light plant bonds. Date of sale has not yet been determined upon.

Schoolcraft, Mich.—*Bonds Voted.*—This village has voted in favor of issuing $2,000 sidewalk bonds.

Shawangunk, N. Y.—*Bond Sale.*—On Oct. 9, 1899, $11,468 4% bonds were awarded to the New Paltz Savings Bank at 101·91. Bonds mature yearly on March 1 as follows: $468 in 1900, $3,000 in 1901 and $4,000 in 1902 and 1903.

South Brooklyn, Ohio.—*Bond Sale.*—On Oct. 2, 1899, the $25,000 5% water bonds were awarded as follows: $19,000 to Denison, Prior & Co., Cleveland, at 103·072, and $6,000 to H. M. Farnsworth, Cleveland, at 115·71. Following are the bids:

	Premium.		*Premium.*
Denison, Prior & Co. ($19,000)	$583 68	New 1st Nat. B'k, Columbus	$116 00
H. M. Farnsworth ($6,000)	942 00	Lamprecht Bros. Co., Cleve	96 00
Spitzer & Co., Toledo	525 00	W. J. Hayes & Sons, Cleve	75 00
N. W. Harris & Co., Chicago	465 00	Feder, Holzman & Co., Cin.	61 00
Citizens' Sav. & Ln., Mansfield	335 00	R. Kleybolte & Co., Cincinnati	58 75
S. Kuhn & Sons, Cincinnati	284 37	Seasongood & Mayer, Cincin	46 75
Meyer & Kiser, Indianapolis	135 00		

Securities are in denomination of $500, dated Oct. 1, 1899. Interest will be payable semi-annually and the principal will mature Oct. 1, 1924.

South Omaha, Neb.—*Bond Sales.*—On Oct. 2, 1899, $4,500 7% 1-5-year (serial) grading bonds were sold to G. N. Hoobler, Omaha, at 100·11. Securities are in denomination of $900, dated Oct. 1, 1899. Interest will be payable annually at the State fiscal agency in New York City. The city has also sold

NEW LOANS.

$119,000

City of Atlantic City, N. J.

PAVING BONDS.

The City of Atlantic City will receive sealed proposals for $119,000 Gold Coupon Paving Bonds, in denomination of $1,000, dated November 1, 1899, maturing November 1, 1919, without option, free from tax, with interest at 4 or 4½ per cent, payable semi-annually at the Hanover National Bank, New York.

The City Comptroller will receive sealed bids for these bonds until noon of Monday, October 23d, 1899, reserving, however, the right to reject any or all bids.

Proposals may be submitted for a 4 or a 4½ per cent bond, the City reserving the right to determine the rate of interest on said bonds, when issued.

The accrued interest will be demanded of the successful bidder. All bids must be accompanied by a certified check on a National Bank for $3,000, payable to the order of A. M. Heston, City Comptroller.

Bidders are asked to bid on both a 4 and a 4½ per cent bond.

A circular advertisement, giving full particulars, will be forwarded on application to

A. M. HESTON,
City Comptroller.

$7,000

Patton, Pennsylvania,

Twenty-Year Four and One-Half (4½) Per Cent Improvement Bonds.

Sealed bids will be received by J. M. Gillece, Clerk of Council, up to October 16th, 1899, for the purchase of $7,000 Four and One-Half Per Cent Municipal Improvement Bonds, bearing date September 15, 1899, and maturing in twenty years. Interest will be payable semi-annually.

Government AND Municipal Bonds

BOUGHT AND SOLD.

APPRAISEMENTS MADE OR QUOTATIONS FURNISHED FOR THE PURCHASE, SALE OR EXCHANGE OF ABOVE SECURITIES.

LISTS ON APPLICATION.

N. W. HARRIS & CO.,

BANKERS,

15 NASSAU ST. (Bank of Commerce Bldg.)

NEW LOANS.

WE OWN AND OFFER

$66,000

AUGUSTA, GEORGIA,

3½% 30-Year Refunding Bonds,

DUE NOVEMBER 1, 1929.

Price on application.

Rosenberger & Livermore,

Specialists in Southern and Western Municipal Bonds,

40 WALL STREET, NEW YORK.

$25,000

BERKLEY, VIRGINIA,

30-Year 5s.

$45,000

PULASKI, VIRGINIA,

25-Year 5s.

$25,000

Pickens County, Alabama,

10-28-Year 6s.

Prices and particulars on application.

C. H. WHITE & CO.,

BANKERS,

71 Broadway, - - New York.

EDWD. C. JONES & CO.,

DEALERS IN

Municipal, Railroad, Street Railway and Gas

BONDS.

New York, - - 1 Nassau Street.
Philadelphia, - - 421 Chestnut St.

MUNICIPAL BONDS.

Securities Netting from 3½ to 6%

ALWAYS ON HAND.

Send for our Investment Circular.

DUKE M. FARSON, Banker,

Municipal Bonds. 189 Dearborn Street CHICAGO.

INVESTMENTS.

State of Massachusetts	3s
City of Malden, Mass	4s
Boston Terminal Co	3½s
N. Y. Central & H. R. RR	3½s
Illinois Central, Western Lines	4s
Beech Creek RR. 1st Mortgage (Prin. and int. guar. by N.Y. Central & H. R. RR.)	4s
Chicago Rock Island & Pacific	4s
Baltimore & Ohio 1st mortgage	4s
West End St. Ry	4½s
Cincinnati Edison Electric Co	5s

Perry, Coffin & Burr,

60 State Street, Boston.

ADAMS & COMPANY

BANKERS,

DEALERS IN

INVESTMENT BONDS,

Members of Boston Stock Exchange.

No. 7 Congress and 31 State Streets,

BOSTON.

Blodget, Merritt & Co.,

BANKERS

16 Congress Street, Boston.

15 Wall Street, New York.

STATE, CITY & RAILROAD BONDS

MUNICIPAL BONDS.

E. O. STANWOOD & CO.

BANKERS,

121 Devonshire Street,

BOSTON.

C. R. GOODE & CO.

HIGH-GRADE WARRANTS

Netting from 4 to 8%.

15 WALL STREET NEW YORK.

to F. J. Moriarity, Cashier of the Packers' National Bank of South Omaha, the $22,300 6% 5 year funding and refunding bonds mention of which was made in the CHRONICLE Sept. 30.

Steubenville, Ohio.—*Bonds Voted.*—At the election held Oct. 2, 1899, 823 votes were cast in favor of issuing $20,000 library bonds and 285 against.

Tillamook County (Ore.) School District No. 9.—*Bond Sale.*—This district has sold to W. E. Bell, Spokane, $2,000 6% 10-20-year bonds at 102·80. Securities are in denomination of $500, dated August 1, 1899. Interest will be payable semi-annually.

Union County, Ohio.—*Bond Sale.*—On Oct. 6, 1899, the $5,000 4½% 2¾-year (average) bridge bonds were awarded to Feder, Holzman & Co., Cincinnati, at 102·05.

Upshur County, W. Va.—*Bond Sale.*—On Oct. 2, 1899, the $20,000 5% 5-20-year (optional) court-house bonds were awarded $15,000 to Dr. A. H. Kunst of Weston at 104·75 and $5,000 to the Merchants' & Mechanics' Bank of Grafton at 107. The other bidders were as follows:

Feder, Holzman & Co., Cin.	$20,620 00	People's Nat. Bank, Barnesv.	$20,445 00
N. W. Harris & Co., Chicago.	20,565 00	Denison, Prior & Co., Cleve.	20,302 00
Seasongood & Mayer, Cincin.	20,470 00	Edw. C. Jones & Co., N. Y.	20,000 00

Uvalde County, Texas.—*Bond Sale.*—Jail bonds to the amount of $1,500 have been purchased by the State Board of Education at par.

Victoria, Texas.—*Bond Offering.*—Proposals will be received until 9 A. M. Oct. 21, 1899, by J. H. Schneider, Mayor, for the $7,000 street-improvement and $7,000 city-hall 5% coupon bonds recently approved and registered. Securities will be in denomination of $500, dated August 10, 1899; interest will be payable April 1 and October 1 (beginning with April 1, 1900,) at the City Treasurer's office or at its fiscal agency in New York City. Principal will mature August 10, 1939, subject to call after August 10, 1909. Bonds are issued pursuant to a city ordinance passed July 10, 1899, and the amendment thereto adopted August 7, 1899. Each proposal must be accompanied by a certified check for $750.

Warren County, Miss.—*Bonds Authorized.*—The Board of Supervisors has authorized the issuance of $4,200 bonds for bridge purposes.

Warrensburg (Town) Union Free School District No. 1, Warren County, N. Y.—*Bond Offering.*—Proposals will be received until 1 P. M. Oct. 26, 1899, by I. S. Woodward, President Board of Education, for $20,000 5% school bonds. Securities will be in denomination of $1,000, dated Nov. 1, 1899; interest will be payable annually at a bank or trust company in the city of New York. Principal will mature $1,000 yearly on January 1 from 1900 to 1918, inclusive, and $1,000 on Oct. 6, 1918. Bonds are issued in pursuance of a vote of special district meeting Oct. 7, 1899, and Section 10 of Article 2 of Title 8 of "Consolidated School Law" of State of New York. This district has no bonded debt or floating indebtedness whatsoever, and the official circular states that there is no litigation pending or threatened affecting the validity of these bonds. Population is from 1,600 to 1,800.

These bonds (but slightly different from above) were awarded on August 1, 1899, to Isaac W. Sherrill of Poughkeepsie, but for some reason, of which we are not advised, they were never delivered and the question of issuing them was again voted upon on Oct. 7, 1899.

Washington (Pa.) School District.—*Bond Sale.*—On September 20 the $50,000 3½% school bonds were awarded to the Title Guarantee & Trust Co., Washington, Pa., at 103·80. The bonds will mature part yearly from 1910 to 1921. A full description of the securities and a condensed statement of the financial condition of the district will be found in the CHRONICLE of Sept. 16, page 613.

Waterloo, N. Y.—*Bond Election.*—An election will be held on Oct. 19, 1899, to vote on an issue of $31,000 of school bonds.

Weaverville, N. C.—*Bonds Voted.*—This place has voted to issue $10,000 bonds in aid of an electric railroad from Asheville to Weaverville.

Westwood School District, Bergen County, N. J.—*Bond Sale.*—On Oct. 2, 1899, the $9,000 5% 2-19-year school bonds were awarded to Bertron & Storrs, New York City, at 108. For description of bonds see CHRONICLE Sept. 30, p. 715.

Whitewater, Wis.—*Bond Offering.*—Proposals will be received until 7:30 P. M. Oct. 17, 1899, by the Common Council at the office of F. G. Holmes, City Clerk, for $12,000 4% City Hall bonds. Securities are in denomination of $500; interest will be payable annually at the office of the City Treasurer. Principal will mature $1,000 yearly on January 15 from 1901 to 1912 inclusive. The city has no bonded indebtedness at present.

INVESTMENTS.

SPITZER & CO.
[Established 1871.]
BANKERS,
Dealers in High-Grade
Investment Securities,
Making a Specialty of
Western Municipal Bonds.
20 NASSAU STREET, NEW YORK.
Spitzer Building, Toledo, Ohio.

NEW YORK CITY
NON-TAXABLE
3½% BONDS.
SEND FOR CIRCULAR.
Farson, Leach & Company,
35 NASSAU STREET. - NEW YORK.

MASON, LEWIS & CO.,
BANKERS
CHICAGO, Monadnock Building. BOSTON, 60 Devonshire St.
MUNICIPAL RAILROAD CORPORATION **BONDS.**
Choice Issues.
Street Railway and Gas Companies.
LIST ON APPLICATION.

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MUNICIPAL BONDS,
171 LA SALLE STREET,
CHICAGO.

INVESTMENTS.

Whann & Schlesinger,
DEALERS IN
MUNICIPAL and RAILROAD SECURITIES.
71 BROADWAY - NEW YORK.

TROWBRIDGE, MACDONALD & NIVER CO.
MUNICIPAL BONDS,
1st Nat. Bank Bldg. - - CHICAGO

MUNICIPAL BONDS.
John Nuveen & Co.,
INVESTMENT BANKERS,
1st National Bank Building, Chicago.
Correspondence solicited.
Reference, First National Bank, Chicago.

Devitt, Tremble & Co.,
MUNICIPAL BONDS.
First National Bank Building,
CHICAGO.

THE
LAMPRECHT BROS. CO.
Century Building, CLEVELAND, OHIO.
DEALERS IN
MUNICIPAL, RAILROAD, STREET RAILWAY & CORPORATION
BONDS.
LISTS SENT UPON REQUEST.
Information given and quotations furnished concerning all classes of stocks and bonds that have a Cleveland market.

INVESTMENTS.

TRANSMISSION ROPE.
SHIP'S HAWSERS. **CORDAGE** TOWING LINES.
SISAL MANILA JUTE AND ANDIAN SPECIALTIES.
THE AMERICAN MANUFACTURING COMPANY,
63 WALL STREET, NEW YORK.

State, County, City, School, Bonds.
BRIGGS, TODD & CO.
CINCINNATI, OHIO.
1 NASSAU STREET, NEW YORK.

Fred. H. Smith,
NO. 8 BROAD STREET, NEW YORK.
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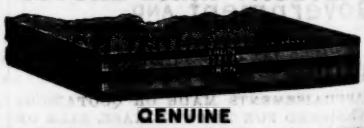
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WELDED CHROME STEEL AND IRON
Round and Flat Bars and 5-ply Plates and Angles FOR SAFES, VAULTS, &c.
Cannot be Sawed, Cut, or drilled, and positively Burglar Proof.
CHROME STEEL WORKS,
Kent Ave. Keap and Hooper Sts.,
Sole Man'f'ers in the U. S. BROOKLYN, N.Y.

STATE AND CITY SUPPLEMENT

—OF THE—

COMMERCIAL & FINANCIAL CHRONICLE.

(Entered according to act of Congress in 1899 by WILLIAM B. DANA COMPANY, in the office of the Librarian of Congress, Washington, D. C.)

NEW YORK, OCTOBER 14, 1899.

STATE AND CITY SUPPLEMENT.

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THE MUNICIPAL BOND MARKET.

The municipal bond market at the moment is dull. This is owing partly to money market conditions but also to the nearness of the November elections. Many places submit propositions for new bond issues only at the general election. Hence just preceding such election there is a sort of interregnum, old issues having been exhausted and new issues not yet authorized. Tight money always induces the withholding of some offerings. No doubt New York City in deferring its bond sale first set for October 3 had this consideration in mind.

We furnish below a record of the monthly sales for the last five years. For the nine months to September 30 the total runs ahead of last year and also ahead of all the other years given except 1897. Our figures do not embrace temporary loans, which, if included, would be counted over and over again. Some large bond offerings are in prospect the next few months Besides the New York City loans for $9,087,107, to be sold October 18, Pittsburg voters on September 19 approved propositions for $7,000,000 bonds. Philadelphia electors next month will decide on an issue of $12,000,000 for improvement of the water supply, and Denver, Col., will pass on the proposition to issue $4,700,000 water-works bonds.

TOTAL MUNICIPAL BOND SALES BY MONTHS.

	1899.	1898.	1897.	1896.	1895.
	$	$	$	$	$
January	6,075,957	8,147,893	10,405,776	6,507,721	10,332,101
February	7,038,318	9,308,489	12,676,477	4,423,520	5,779,486
March	5,507,311	6,309,851	12,488,809	4,219,027	4,915,355
April	7,477,406	3,570,963	13,060,323	4,521,850	8,469,464
May	7,897,642	7,036,926	8,258,927	10,712,538	11,587,766
June	29,348,742	9,704,925	16,385,065	12,792,308	15,907,441
July	18,613,958	7,868,563	17,389,859	5,313,495	15,374,660
August	5,865,510	25,029,784	6,449,536	4,045,500	8,464,431
September	7,059,793	6,173,665	9,272,691	3,603,457	11,423,212
Total 9 months	94,884,637	83,150,559	106,387,463	56,229,416	92,253,916
October	.....	4,906,607	6,872,293	4,688,463	6,697,012
November	.....	7,721,284	6,868,775	34,913,894	6,524,901
December	.....	7,306,343	17,855,473	10,664,287	8,545,804
Grand total	.....	103,084,793	137,984,004	106,496,060	114,021,633

BOND PROPOSALS—DETERMINING LEGALITY BEFORE BIDDING.

A few years ago (STATE AND CITY SUPPLEMENT of October 1896 and April 1897) we made quite an extensive investigation into the methods in vogue for disposing of municipal bonds and receiving bids for the same. We showed wherein these methods were defective, and pointed out some of the changes that appeared called for in the interest of issuer and bidder alike. For one thing, it seemed desirable that the practice then growing up of exacting a cash deposit, either in the shape of money or a certified check, as a condition precedent to the receipt of bids, should be encouraged. In various other particulars there was call for amendment and improvement—in making the bids clear and unequivocal, in having a form not capable of being misconstrued or misunderstood, and in presenting the terms and conditions as to both bond and proposal with fullness and exactness.

In the time that has elapsed since then, there has been progress in all the directions here indicated. And the improvements have been mainly in the line suggested by us. The changes that have occurred or are in progress may be grouped under three heads. (1) The requirement of a deposit or money forfeit as a guaranty of good faith and to ensure performance of the contract is now met with in the vast majority of cases, instances where this provision is not inserted forming exceptions which prove the rule. (2) There is a growing disposition in favor of requiring bids to be made on official forms or blanks. (3) More and more there is a determination to insist that proposals must be absolutely free from all conditions, many issuers of bonds going so far as to bar out proposals made contingent upon the bonds being declared legal by counsel. That is, it is required that the intending purchaser shall satisfy himself of the legality of the issue *before* putting in an offer; in other words, that a proviso in the bid making acceptance of the bonds conditioned upon their being found in accord with legal requirements shall vitiate the bid and result in its rejection. The expediency of this last proviso we purpose considering in this article.

The incorporation in a proposal of reference to the legality of the bonds will to most persons appear rather superfluous. Obviously bids are always predicated upon the idea that the municipality has created an obligation in every way free from legal defects. Manifestly the bidder is not bargaining for an imperfect or defective security. If the issuer has not a valid obligation to offer, it is unable to fulfill its part of the contract, and as a necessary consequence it can not hold the bidder to his end of the contract or force him to take bonds which it either had no right to put out or which it had spoiled in the making. Hence, as far

as those putting in bids are concerned, there would seem no occasion for mentioning the matter at all in the proposal, the bidder's position being as strong without that clause as with it.

But the question is broader than this. Who is to determine the point of legality, and how is it to be determined? Presumably the bidder will act in accordance with the advice of his counsel. As those offering to take the bonds are in the majority of cases municipal bond houses, making a specialty of dealings in this class of investments, and who for their own protection are obliged to consult the best authorities, an opinion thus obtained would, as a matter of course, be entitled to great weight. However, if the opinion were disputed, it would be by no means conclusive. Again, in the general competition for high-class investments, other parties have entered the field besides municipal bond dealers. In the smaller places particularly local moneyed people often actively compete with the regular dealers. It is conceivable that these parties, being novices at the business, might not be so well advised, because relying upon lawyers not altogether qualified to express an opinion on such a point. Is the municipality to be bound by an utterance from such a source? Manifestly not. It is even possible that an opinion might be obtained to order by a bidder who had been awarded an issue and who subsequently repented of his bargain. We regret to say that it cannot be positively affirmed that a pretext of that kind is not sometimes resorted to, to the detriment of the municipality having bonds for sale.

It is not to be inferred that in any or all of these cases the municipality would be without redress. If it chose to push the matter and the bidder were a responsible party, it could force him to abide by his offer. But it all comes to this, that the question of legality can be finally determined only by a court of law. Such a course might mean much inconvenience, and it certainly would mean considerable delay, a condition of things which bond issuers are usually very desirous of avoiding. Heretofore it has been the practice of bidders not to concern themselves about the question of legality until after the sale, when they would know whether the bonds were to be awarded to them or not. It can not be said either that the practice has worked any great hardship as a rule. It has been common enough to find defects in the bonds themselves or the proceedings leading up to their issue, but these were defects which the municipal officials were quick to recognize, when pointed out, and which they were very anxious to cure. The general result has been that the matter was arranged to mutual satisfaction after a minimum of delay. Of course it can not be denied that the bond seller has occasionally been the victim of unscrupulous bidders.

It has always been considered that bidders were perfectly free to determine the question of legality *after* an award to them. Nor is there any reason to think they are precluded from raising the question now in the courts, even where the municipality says they must satisfy themselves on that point beforehand—always providing the bidder is willing to take the risk of a decision against him. If the bonds are really illegal, the existence of a clause in the offering saying that intending purchasers are supposed to settle that question for themselves in advance could hardly serve to make them valid obligations. And if they are not valid, it will not be contended that a court of law could force a buyer to take them, no matter what the proviso in the offering or form of bid. He has contracted for a security; if that security is invalid, it does not exist, and he could not be compelled to pay the contract price for the mere paper.

It is not, however, from that point of view that the existence of the provision referred to possesses importance. The intending buyer is bound to take cognizance of it because it is made a condition precedent to the receipt of his bid. The question is not whether he is to have the right of appeal to the courts to determine if the bonds are legal, but whether, in case he fails to satisfy himself on the point of legality, he is to lose his right to bid. It will be observed that this is a totally different question. The municipality insists that if he has any doubts he must remove them before he makes his proposal to take the bonds. In brief, if he will not accede to this requirement, his bid will not be considered, and he loses all chance of obtaining the bonds. The force of this proposition was strikingly shown at the time of the New York City bond sale in August of last year. One of the largest and, as it happened, the highest bidder, stipulated that their proposal was to hold good only in case their counsel approved the legality of the issue. It will be noted that in this case there was no specific requirement on the part of the municipality that the legality of the issue should be settled in advance. But the syndicate proposing to buy the bonds undertook to reserve for itself the right to consider the question of legality subsequent to the receipt of the tenders and the making of the award. Nevertheless the city authorities ruled that a proposal qualified in that way was not unconditional, and they accordingly refused to consider it, and the bonds went to the next highest bidder. The question whether a bid contingent upon the legality of an issue is in fact a "conditional" bid, in the sense that the word is ordinarily understood, is an interesting one, and it would have been useful to have had a judicial ruling on the point. The award was contested but the case was never carried to a conclusion.

The right of a municipality to insist that bids will not be received except upon the distinct understanding that the intending purchaser has fully assured himself as to the legal status of the bonds is perhaps not open to question. Such a requirement would seem to be clearly within the sphere of official discretion and authority. Nor is it difficult to perceive the reasons for such a procedure or the advantages that accrue from it. To leave the question of legality open until an award has been made obviously involves more or less delay, even where the utmost expedition is used. In some cases it may involve very considerable delay, since custom prescribes no definite limit of time within which a party to whom an award has been made must reach a conclusion on this all-important point. Nor is it possible for the municipal authorities to act arbitrarily in the matter unless a date has been set beforehand; if a successful bidder says he needs more time to fully ascertain legality, it is not easy to say him nay. To insist that the whole matter shall be disposed of before the proposals are put in or else that his bid cannot be considered, obviates this difficulty and delay, and that is its object.

But there is another question that comes up, and that is a question of policy and expediency. Does it pay to insert a proviso of that kind and exact compliance with it? From the standpoint of those making it a business to buy municipal bonds, there is plainly

an objection to such an arrangement. If they paid regard to it, they would be obliged to go to the trouble and expense of a legal investigation in every case where they put in a bid, whether they got the bonds or not. It may be thought that this is not a serious objection; that the larger bond houses hire their counsel by the year, and that this being so, it matters little whether such counsel are called upon to deliver a few opinions more or less. But this is a wholly mistaken view. It is true the counsel employed are thoroughly versed in the subject treated; know all the laws affecting bond issues in the different States, and can reach a thoroughly reliable conclusion with the expenditure of very little time and effort. It is equally true that such counsel cannot be engaged by the year. As a matter of fact, it is not the practice among municipal bond houses to obtain legal opinion in that way. The practice is to pay for each opinion separately, and the cost of these examinations varies, depending upon the work involved (though some attorneys gauge their fees by the amount of the issue), the charge running all the way from one or two hundred to a thousand dollars. As the regular bond houses put in hundreds of bids a month, it follows that they would have to incur an enormous expense in the aggregate if they had to secure legal advice in advance in case of every bid, whether the bonds went to them or not. If the requirement, therefore, should become at all general, it follows that one of two things must ensue. Either bids will be withheld in a great many cases, or the dealers will undertake to recoup their outlays by lowering their bids.

It is possible that the larger municipalities might not suffer. These are always to be put in a class by themselves. But the smaller places might not be so fortunate. It is to be remembered that bond houses are under no obligation to put in proposals, and if they do not care to incur the expense without assurance of an award, they are at liberty to pass the offering over. Doubtless this is precisely what would happen in case of the smaller places. It behooves these places, therefore, to be careful about insisting upon a requirement which might have the effect of narrowing competition and enhance to them the cost of borrowing. It is well to bear in mind, too, that the responsibility for delays in securing a legal opinion does not always rest with the bond houses—in fact, in the great majority of cases, the fault lies with the municipality itself. The successful bidder, if of character and standing, having obtained the award and in part paid for the purchase by his deposit check, would be positioned so as to be anxious to complete the purchase and market the security. The usual course for such a house, when an award has been made to it, is to write and procure certified copies of the ordinances and other proceedings leading up to the proposed issue. These are at once turned over to the attorney, and if he finds that all the requirements have been met with, the deal is quickly closed. If any papers are missing, or any legal step is apparently lacking in the process, this attorney opens communication with the legal adviser of the municipality. Subsequent delays are nearly always due to the officials themselves. These delays are apt to be greatest in the case of the smaller places, because the local legislative or municipal bodies meet only at long intervals and the officials move with unwonted slowness. But it ought to be possible to provide a remedy without resort to a requirement which, in the long run, would seem more likely to prove detrimental than beneficial.

Whether the arrangement is to be regarded with favor or not, it has been put in practice by a number of places. Doubtless the very incident related above with reference to New York's experience has had much to do with bringing about the step as a precautionary measure. It is noteworthy, too, that some of the minor places—precisely those which might be supposed to be most in danger of suffering from adherence to such a policy—are conspicuous as illustrations of the movement. The experiment is being tried in widely-separated localities. Extending our search back six months, to the time of the last issue of the STATE AND CITY SUPPLEMENT, we find that Pendleton, Oregon, insisted on this proviso in the sale of its $150,000 bonds last June, it being required that bidders must satisfy themselves of the city's right to issue bonds before bidding. In Ohio this form of proposal seems to be more prevalent than anywhere else. Canton, Ohio, inserted such a clause both in its offering the present month and that of last July. The offering of Paulding County, Ohio, in April, and again in August, contained the provision referred to; so did the offering in September of Logan County, Ohio. The village of McConnelsville (Morgan County, Ohio), in inviting proposals last May for $10,000 4 per cent street improvement bonds, went so far as to say that each bidder must satisfy himself as to the legality of the bonds before bidding, *and must so state in his bid.* Mattoon (Ill.) School District No. 1 has also felt it incumbent to include the legality clause, as has Starbuck, Minn. Duluth, Minn., last June invited proposals for half a million bonds, and said that bids were to be unconditional, except that they might be conditioned on the favorable opinion of Messrs. Dillon & Hubbard, or other attorneys of note.

We thus have a good many instances where the requirement under discussion has formed part of the offering. Nevertheless, the experiment has not been tried long enough or wide enough to permit of distinct conclusions as to its working. The attitude of bond houses with reference to it seems to vary. Some ignore it altogether—that is, do not incur the expense of obtaining legal opinion before submitting their bid; those who adopt this course do so confident that, if the bonds are not legal, they cannot be compelled to take them in any event. Other houses adopt a different policy. They feel sure of the soundness of the opinion that an illegal obligation can not be forced upon them, but they know that the municipality having their check, it could only be recovered at the end of a long litigation. This is a risk they do not care to incur. Hence they either do not bid at all, or where the offering is large they combine with other houses and secure an opinion, and divide the expense among them. On the whole the requirement would seem of questionable advantage, and the experiment will be watched with interest.

INDIANA DEBT LIMIT AND GRAVEL ROAD BONDS.

Some of our subscribers have written us asking how we reconcile the statement in our STATE AND CITY SUPPLEMENT saying that Indiana counties and municipalties are limited in their debts to two per cent of the assessed value of the property within their jurisdiction, with the fact that a number of counties apparently report an aggregate indebtedness in excess of that ratio. The provisions of the Indiana Constitution are plain and explicit as to the limitation. Article

13 of that instrument (which article was adopted March 14 1881 as an amendment) declares that "no political or municipal corporation in this State (Indiana) shall ever become indebted, in any manner or for any purpose, to an amount in the aggregate exceeding two per centum on the value of the taxable property within such corporation, to be ascertained by the last assessment for State and county taxes previous to the incurring of such indebtedness." There is a proviso giving the authorities power in certain contingencies to incur obligations necessary for the public defense, but it does not apply in this instance.

While this Constitutional mandate exists, however, and manifestly can not be disregarded, there appears to be a special kind of bond which, according to the ruling of the Supreme Court of Indiana—the tribunal of final jurisdiction—does not come within the terms of the prohibition in question, since provision for the payment of the bonds and interest is made in other ways than from the funds of the county. This apparently is the explanation of the fact that aggregate indebtedness in some few of the counties runs above the two per cent limit. In the cases where this seeming anomaly exists, it will be found as a rule there is a considerable amount of so-called gravel road bonds included in the total. Additional gravel road bonds are being authorized all the time even where the existing bond issues of that class, together with the other obligations outstanding, form a total in excess of the two per cent limit. It is obvious therefore that in the opinion of the Legislature and the authorities a different rule applies to these gravel road bonds from that which prevails with regard to other indebtedness. As a matter of fact, the view that these bonds belong in a distinct class has the sanction of the Indiana Supreme Court, as already stated.

The question came up in a case which was decided at the May term of the Court in 1887, and that ruling has ever since been accepted as controlling in other similar cases. The case was that of Strieb vs. Cox, Treasurer, et al. Strieb was a citizen and taxpayer of Grant County, in the Hoosier State, and he attacked the validity of $43,000 bonds issued by the county for the construction of what was known as the Marion and Huntington free gravel road. One of the allegations of the bill of complaint was that at the time of the issue of the bonds (to meet the expense of the improvement) the aggregate indebtedness of Grant County already exceeded two per cent of the taxable property within the county. The Court therefore carefully examined into the question. First it referred to the provision of law under which the bonds were issued. Authority was given under an Act of March 3 1877 as amended by an Act which took effect March 3 1881. This law provided for the construction by boards of county commissioners of gravel, macadamized or paved roads, upon petition of a majority of the resident land owners along the line of the road, and authorized the issue of bonds by the county to raise the money required for the purpose, said bonds to be paid by taxing land adjacent to the road. In view of the importance of the question it seems desirable to quote in full the section of the law relating to bond issues under it just as the Supreme Court did in passing upon it. The section constitutes Section 5097 of the official Revised Statutes of 1881. It is as follows:

SECTION 5097.—For the purpose of raising the money necessary to meet the expense of said improvement, the Commissioners of the County are hereby authorized to issue the bonds of the County, maturing at annual intervals after two years, and not beyond eight years, bearing interest at the rate not to exceed six per cent per annum payable semi-annually; which bonds shall not be sold for less than their par value. Said assessment shall be divided in such manner as to meet the payment of principal and interest of said bonds, and so be placed upon the duplicate for taxation against the lands assessed, and collected in the same manner as other taxes; and when collected, the money arising therefrom shall be applied to no other purpose than the payment of said bonds and interest: *Provided*, That no bonds shall be delivered or money paid to any contractor, except on estimate of work done, as the same progresses or is completed, and said road or improvement shall be kept in repair, as other State and County roads are; *Provided, further*, That the amount of such bonds outstanding at any one time shall not exceed the sum of one hundred thousand dollars principal.

The language of this section deserves to be carefully studied. It will be observed it provides for a species of special assessment bond, payment of which is assessed on the property benefited. The bond thus bears analogy to the district improvement bond authorized outside the debt limit in Illinois in the case of cities and villages subject to overflow. That bond is described in the STATE AND CITY SUPPLEMENT on page 95. In this Illinois instance, however, it will be noted there is the additional provision that the consent of the property owner must be endorsed under seal on the back of the bond, which is then recorded in the Recorder's office in the county and becomes a lien against the property until paid off and discharged—the record to be a notice of the lien the same as real estate mortgages are a notice.

It is not necessary, however, to go into the question of analogy with somewhat similar bonds in other States. The Indiana Supreme Court in the case referred to of Strieb vs. Cox, disposed of the whole question in clear and unambiguous language. The Court reached the conclusion that "the bonds issued by the Board of Commissioners of Grant County, under the provisions of the section quoted, and pursuant to the authority thereby conferred, did not and do not constitute an indebtedness of such county, and did not and do not evidence an indebtedness incurred by such county within the inhibition of Article 13 of our (the Indiana) State Constitution." The Court pointed out that such bonds are not payable by the county or out of the general funds of the county treasury. They are payable out of the particular fund to be raised by the collection of the assessments made on the lands adjacent to such free gravel road, "divided in such manner as to meet the payment of principal and interest of said bonds," and placed as divided upon the tax duplicates against the lands assessed, "and collected in the same manner as other taxes," which fund, when so collected, "shall be applied to no other purpose than the payment of said bonds and interest." No other provision is made by law for the payment of either the bonds or the interest thereon; and the bonds and interest are made payable out of the particular fund to be derived from the collection of the assessments made on the lands adjacent to such free-gravel road, and from no other source, and such fund is pledged by the statute for the payment of said bonds and interest.

From all this the Court thought it was manifest that the Legislature intended that the entire cost and expense of constructing any free gravel, macadamized or paved road, and all the bonds of the county issued for the purpose of raising the money necessary to meet the expense of such improvement, should be borne and paid out of the particular fund to be raised by and from the collection of the assessments made on the lands adjacent to such road. The Court says it is true the law provides that the preliminary expenses of such an improvement may be paid out of the county treasury, but it is also provides that the amount so paid must be refunded out of the particular fund to be raised from the assessments on adjacent lands.

United States Debt and Its History.

The following is a statement of the debt of the United States past and present. To add to its usefulness we give references to the laws authorizing each of the issues of bonds outstanding to-day, and likewise, so far as we deem it needful, citations from those laws.

All our figures, except when otherwise noted, represent the status at the close of business June 30 or the beginning of business on July 1 of each fiscal year. To conform to that feature and yet furnish information through which any reader can always have the data for a correct exhibit of the debt situation at any past or future day, and make an accurate comparison with previous years, we present, FIRST, the details as they stood at the close of the last fiscal year ending June 30 1899; SECOND, the changes in those details since June 30 1899 down to October 1 1899; THIRD, the items of interest-bearing debt, &c., at the beginning of each fiscal year since July 1 1876; FOURTH, we publish in the CHRONICLE every month—usually the first or second Saturday—the full detailed Government statement of the debt as reported by the Treasurer on the last day of the previous month; some months lack of space forces us to delay the publication to a later week.

With these data at his command, it would seem as if any inquirer could satisfy himself fully with reference to every point which might become of importance for him to know respecting the United States debt.

INTEREST-BEARING DEBT OUTSTANDING JUNE 30 1899.

Title of Loan.	*Authorizing Act.*	*Rate.*	*When Redeemable.*	*Interest Payable.*	*Amount Issued.*	*Outstanding* Registered.	Coupon.	Total.
Funded loan of 1891..	July 14,'70, & Jan. 20,'71	4½ per cent Cont'd@2%	Option U.S.	M,J,S&D.	$250,000,000	$25,364,500	.....	$25,364,500
Funded loan of 1907..	July 14,'70, & Jan. 20, '71.	4 per cent..	July 1, 1907.	J,A,J&O.	740,913,650	491,311,900	$68,340,400	559,652,300
Refunding certificates	February 26, 1879.....	4 per cent..	.....	J,A,J&O.	40,012,750	.....	.....	37,830
Loan of 1904.....	January 14 1875.....	5 per cent..	Feb. 1, 1904.	F,M,A&N	100,000,000	67,645,050	32,354,950	100,000,000
Loan of 1925.....	January 14 1875.....	4 per cent..	Feb. 1, 1925.	F,M,A&N	162,315,400	114,026,650	48,288,750	162,315,400
Ten-Twenties of 1898	June 13 1898.....	3 per cent..	Aft. A'g. 1,'08	F,M,A&N	198,678,720	98,092,940	100,585,780	198,678,720
Agg'ate of interest-bearing debt, excl. of U.S. bonds issued to Pac. RRs., as stated below					$1,491,920,520	$796,441,040	$249,569,880	$1.046,048,750

DEBT ON WHICH INTEREST HAS CEASED JUNE 30 1899.

Funded loan of 1891, matured September 2 1891.....	$112,850 00
Old debt matured at various dates prior to Jan. 1, '61, and other items of debt matured at various dates subsequent to Jan. 1, '61..	1,105,450 26
Aggregate June 30 1899 of debt on which interest has ceased since maturity.....	$1,218,300 26

DEBT BEARING NO INTEREST JUNE 30 1899.

	Authorizing Act.	
United States notes	Feb. 25 1862; July 11 1862; March 3 1863.....	$346,681,016 00
Old demand notes.....	July 17 1861; Feb. 12 1862.....	53,847 50
National Bank notes: Redemption account.	July 14 1890	35,817,381 50
Fractional currency....	July 17, '62; Mar. 3, '63; June 30, '64, $1,257,342 66; less $8,375,934 estim'd as lost or destroyed, Act of June 21, '79.....	6,881,408 66
Aggregate June 30 1899 of debt bearing no interest.....		$389,433,653 66

The foregoing shows that the Government debt on June 30 1899 was made up of (1) interest-bearing debt, $1,046,048,750, of (2) debt on which interest has ceased, $1,218,300 26, of (3) debt bearing no interest, $389,433,653 66, making total *gross* debt $1,436,700,703 92; subtracting from the total the net cash balance in the Treasury ($281,330,468 73) at the same date (June 30 1899) we have the net debt as it stood at the close of the last fiscal year, $1,155,320,235 19. To bring down the *interest-bearing* debt to October 1 1899—which, as stated, was $1,046,048,750 on June 30 1899—we must add to the Funded Loan of 1907 $350 and deduct from the Refunding Certificates $250 (a net addition of $100 to reach the total of the interest-bearing debt October 1 1899, which was $1,046,048,850).

For *later and future details of the debt, see the same* as issued every month in the CHRONICLE, the first or a later Saturday. We now add, *first*, references to and citations from the laws which are the authority for the debt as it stands to-day; *second*, the two tables on the next page, which exhibit all the particulars of the total debt of the United States on June 30 of each year from 1876 to 1899, and on October 1, 1899; *third*, the Pacific Railroad bonds, which are never included in the Treasury debt statements.

"FUNDED LOAN OF 1891" (Column 1) 4½ per cents, continued at 2 per cent. The bonds of this issue still outstanding were issued in exchange for the 4½ per cent funded loan of 1891 by mutual agreement between the Secretary of the Treasury and the holders, and were made redeemable at the pleasure of the Government. Amount issued was $25,364,500 and they are all outstanding to-day.

"FUNDED LOAN OF 1907" (Column 2) 4 per cents. The act of July 14, 1870, authorized the issue of 1,000 million dollars of bonds at 4 per cent, payable in coin of the present standard value, at the pleasure of the United States after thirty years; these bonds to be exempt from all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal or local authority. Bonds to be sold at not less than par in coin, and proceeds to be applied to the redemption of outstanding 5-20s, par for par. Outstanding (October 1 1899), $559,652,650.

"REFUNDING CERTIFICATES" (Column 3).—Act of February 26 1879 authorized the Secretary of the Treasury to issue in exchange for lawful money of the United States certificates of deposit of the denomination of ten dollars, bearing interest at the rate of 4 per cent, and convertible at any time, with accrued interest, into the 4 per cent bonds described in the Refunding act; the money so received to be applied only to the payment of the bonds bearing interest at a rate not less than 5 per cent. On March 12 1879 the issue of these certificates and their exchange into 4 per cent bonds were authorized; the certificates were to draw 4 per cent interest from April 1 1879 and were convertible in sums of $50 or its multiples. The amount issued at the close of the fiscal year (June 30 1879) was $39,308,110, but they had been converted so rapidly that there were outstanding at that date only $12,848,210. On October 31 1879 the entire authorization had been reached, the maximum amount of the issue being $40,012,750. Of these there were still outstanding on October 1 1899 a total of $37,580

"LOAN OF 1904."—(Column 4.) The act of January 14 1875 authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par in coin, either of the descriptions of bonds of the United States described in the act of July 14 1870 for the purpose of redeeming on and after January 1 1879 in coin, at the office of the Assistant Treasurer of the United States at New York, the outstanding legal-tender notes when presented in sums of not less than fifty dollars. Under this authorization, and for the purpose mentioned, there were issued in February, 1894, payable in 10 years, $50,000,000 of 5 per cents and in November 1894 there were issued $50,000,000 more for similar bonds for the same purpose. There are now outstanding $100,000,000.

"LOAN OF 1925."—(Column 5.) Sales of bonds included under this designation were effected (1) in February 1895 to the amount of $62,315,400 and (2) in February 1896 to the amount of $100,000,000. In a message to Congress under date of February 8, 1895 (published in the CHRONICLE February 9 1895, page 244), President Cleveland stated that "in pursuance of Section 3700 of the Revised Statues the details of an arrangement have this day been concluded whereby bonds of the United States authorized under the act of July 14 1875, payable in coin *thirty years* after their date, with interest at the rate of 4 per cent per annum, to the amount of a little less than $62,400,000, are to be issued for the purchase of gold coin amounting to a sum slightly in excess of $65,000,000, to be delivered to the Treasury of the United States, which sum added to the gold now held in our reserve will so restore such reserve as to make it amount to something more than $100,000,000. Such a premium is to be allowed to the Government upon the bonds as to fix the rate of interest upon the amount of gold realized at 3¾ per cent per annum. At least one-half of the gold to be obtained is to be supplied from abroad." Section 3700 of the Revised Statutes is as follows:

"Sec. 3700. The Secretary of the Treasury may purchase coin with any of the bonds or notes of the United States authorized by law at such rates and upon such terms as he may deem most advantageous to the public interest."

For a construction of the "Refunding Act of 1870" and of the "Resumption Act of 1875," see CHRONICLE, February 18 1893, page 265.

The issue in February 1896 was an ordinary offering, open to all bidders, of $100,000,000 of the same bonds as the foregoing—same in date, same in time of maturity, same in rate of interest and time of interest payments. Consequently both issues are called the "Loan of 1925," of which there are outstanding $162,315,400.

"TEN-TWENTIES OF 1898."—(Column 7.) The bonds included under this head are an issue of $200,000,000 3 per cents. They were authorized by Act of June 13 1898, and are known as the "War loan." The law provided that in allotting said bonds the individual subscriptions of the lowest amount must be first allotted. On the day the Act was signed a Treasury circular was issued (see circular in CHRONICLE of June 18 1898, page 1168,) inviting subscriptions for 32 days, from June 13 to July 14, for the amount of bonds stated, in both coupon and registered form, coupons in denominations of $20, $100, $500 and $1,000, and registered in denominations of same amounts, and also in $5,000 and $10,000, dated August 1 1898, redeemable in coin at the pleasure of the United States after ten years from date of issue, and due and payable August 1 1918. See circular for further details. Subscriptions reached the amount of $1,325,000,000. The total amount issued at this date and the amount now outstanding (October 1 1899) is $198,678,720.

In April, 1895, we gave a table showing the debt of the United States on the first day of July 1856, and every subsequent year. It is not necessary to repeat all those figures. We have determined on this occasion to begin our statement with 1876, as that year antedates all of the issues now outstanding, and yet carries the record sufficiently far back to show the nature and extent of the Government securities when the latest refunding operations began. It has the advantage, too, of giving separate and distinct each issue of bonds now outstanding. The statement is subjoined.

PRINCIPAL OF THE PUBLIC DEBT OF THE UNITED STATES FROM JULY 1 1876 TO OCTOBER 1 1899.

YEAR.	1. "Funded Loan of 1891," 4½ P. C. Contin'd at 2.	2. "Funded Loan of 1907," 4 Per Cents.	3. "Refunding Certificates," 4 Per Cents.	4. "Loan of 1904," 5 Per Cents.	5. "Loan of 1925," 4 Per Cents.	6. "Navy Pension Fund," 3 Per Cents.	8. Old 6s and 7s Converted into 4 and 4½ P. Cts.	9. Total Interest-Bearing Debt.
	$	$	$	$	$	$	$	$
1876, July 1	.....	.....	Maximum	.....	.....	14,000,000 00	1,696,685,450	1,710,685,450 00
1877	140,000,000 00	.....	issue was	.....	.....	14,000,000 00	1,557,888,500	1,711,888,500 00
1878	240,000,000 00	98,850,000 00	40,012,750 00	.....	.....	14,000,000 00	1,441,885,650	1,794,735,650 00
1879	250,000,000 00	728,673,790 00	12,848,210 00	.....	.....	14,000,000 00	792,121,700	1,797,643,700 00
1880	250,000,000 00	737,980,800 00	1,367,000 00	.....	.....	14,000,000 00	720,645,300	1,723,993,100 00
1881	250,000,000 00	738,659,000 00	688,800 00	.....	.....	14,000,000 00	636,219,950	1,639,567,750 00
1882	250,000,000 00	738,884,300 00	465,050 00	.....	.....	14,000,000 00	‡460,461,050	1,463,810,400 00
1883	250,000,000 00	737,586,300 00	355,900 00	.....	.....	14,000,000 00	‡32,082,600 ‡304204350	1,338,229,150 00
1884	250,000,000 00	737,661,700 00	290,000 00	.....	.....	14,000,000 00	†224,612,150	1,226,563,850 00
1885	250,000,000 00	737,719,850 00	240,600 00	.....	.....	14,000,000 00	†194,190,500	1,196,150,950 00
1886	250,000,000 00	737,759,700 00	207,800 00	.....	.....	14,000,000 00	†144,046,600	1,146,014,100 00
1887	250,000,000 00	737,800,580 00	175,270 00	.....	.....	14,000,000 00	†19,716,500	1,021,692,350 00
1888	222,207,050 00	714,177,400 00	138,050 00	.....	.....	14,000,000 00	.....	950,522,500 00
1889	139,639,000 00	676,095,350 00	119,640 00	.....	.....	14,000,000 00	.....	829,853,990 00
1890	109,015,750 00	602,193,500 00	103,860 00	.....	.....	14,000,000 00	.....	725,313,110 00
1891	50,869,200 00	559,566,000 00	93,920 00	.....	.....	7	.....	610,529,120 00
1892	25,364,500 00	559,581,250 00	83,580 00	.....	.....	"10-20s of	.....	585,029,330 00
1893	25,364,500 00	559,604,150 00	68,450 00	.....	.....	1898."	.....	585,037,100 00
1894	25,364,500 00	559,618,400 00	58,990 00	50,000,000	.....	(War Bonds),	.....	635,041,890 00
1895	25,364,500 00	559,625,750 00	54,110 00	100,000,000	31,157,700	3 Per Cents.	.....	716,202,060 00
1896	25,364,500 00	559,636,850 00	47,140 00	100,000,000	162,315,400	.....	.....	847,363,890 00
1897	25,364,500 00	559,640,100 00	45,130 00	100,000,000	162,315,400	.....	.....	847,365,130 00
1898	25,364,500 00	559,646,050 00	41,520 00	100,000,000	162,315,400	.....	.....	847,367,470 00
1899	25,364,500 00	559,652,300 00	37,830 00	100,000,000	162,315,400	198,678,720	.....	1,046,048,750 00
1899, October 1	25,364,500 00	559,652,650 00	37,580 00	100,000,000	162,315,400	198,678,720	.....	1,046,048,850 00

‡ Continued at 3½ per cent. † Continued at 3 per cent.

PUBLIC DEBT OF THE UNITED STATES, ETC. *(Continued.)*

YEAR.	10. Debt on which Interest has ceased.	11. Debt bearing no Interest.	12. Outstanding Principal.	13. Cash in the Treasury July 1.	14. Total Debt less Cash in Treasury.	15. Annual Interest Charge.
1876 July 1	$3,902,420 26	$437,125,796 89	$2,151,713,667 15	$90,788,326 70	$2,060,925,340 45	$96,104,269 00
1877	16,648,860 26	435,191,431 84	2,163,728,792 10	144,453,360 73	2,019,275,431 37	93,160,643 50
1878	5,594,560 26	363,231,082 27	2,163,561,292 53	164,179,012 08	1,999,382,280 45	94,654,472 50
1879	37,015,630 26	362,150,091 78	2,196,809,422 04	200,394,517 01	1,996,414,905 03	83,773,778 50
1880	7,621,455 26	353,826,945 37	2,085,441,500 63	166,114,752 88	1,919,326,747 75	79,633,981 00
1881	1,723,865 26	353,847,504 32	2,000,139,119 58	180,488,965 3[illegible]	1,819,650,154 23	75,018,695 50
1882	16,260,805 26	353,787,958 77	1,833,859,164 03	158,835,689 7[illegible]	1,675,023,474 25	57,360,110 75
1883	7,831,415 26	353,740,691 81	1,699,801,257 07	161,019,431 92	1,538,781,825 15	51,436,709 50
1884	19,656,205 26	353,719,517 31	1,599,939,572 57	161,396,577 18	1,438,542,995 39	47,926,432 50
1885	4,100,995 26	353,603,141 88	1,553,955,087 14	178,602,643 23	1,375,352,443 91	47,014,133 00
1886	9,704,445 26	397,692,548 52	1,509,411,093 78	227,265,253 34	1,282,145,840 44	45,510,098 00
1887	6,115,165 26	353,685,110 37	1,381,492,625 63	206,323,950 21	1,175,168,675 42	41,786,529 50
1888	2,496,095 26	353,660,467 32	1,306,679,062 58	243,674,167 85	1,063,004,894 73	38,991,935 25
1889	1,911,485 26	353,654,148 97	1,185,419,624 23	209,479,874 01	975,939,750 22	33,752,354 60
1890	1,815,805 26	353,648,559 47	1,080,777,474 73	189,993,104 20	890,784,370 53	29,417,603 15
1891	1,614,705 26	393,662,735 35	1,005,806,560 61	153,893,808 83	851,912,751 78	23,615,735 80
1892	2,785,875 26	380,403,635 37	968,218,840 63	126,692,377 03	841,526,463 60	22,893,883 20
1893	2,094,060 26	374,300,605 87	961,431,766 13	122,462,290 38	838,969,475 75	22,894,194 00
1894	1,851,240 26	380,004,686 42	1,016,897,816 68	117,584,436 13	899,313,380 55	25,394,385 60
1895	1,721,590 26	378,989,469 99	1,096,913,120 25	195,240,153 51	901,672,966 74	29,140,782 40
1896	1,636,890 26	373,728,570 14	1,222,729,350 40	267,432,096 70	955,297,253 70	34,387,265 60
1897	1,346,880 26	378,081,702 64	1,226,793,712 90	240,137,626 76	986,656,086 14	34,387,315 20
1898	1,262,680 26	384,112,912 64	1,232,743,062 90	205,657,570 76	1,027,085,492 14	34,387,408 80
1899	1,218,300 26	389,433,653 66	1,436,700,703 92	281,380,468 73	1,155,320,235 19	40,347,872 80
1899, October 1	1,215,030 26	389,337,512 16	1,436,601,392 42	287,695,612 89	1,148,905,779 53	40,347,876 80

NOTE 1.—The annual interest charge is computed upon the amount of outstanding principal at the close of the fiscal year, except in the case of October 1, for which the total is of that date, and is exclusive of interest charge on Pacific Railway bonds.

NOTE 2.—The figures for July 1 1879 were made up assuming pending funding operations to have been completed.

PACIFIC RAILROAD DEBT.—Two other classes of bonded debt must be referred to which have never been included in the total of Government debt—we mean the Pacific Railroad debt and the Cherokee certificates of indebtedness. To show the situation of these two classes of bonds we have to make compilations of our own, as the Treasury form comes short of indicating the existing situation. First we bring together the details respecting the issues to the Pacific Railroads, giving likewise in the statement the debt already paid and the balance due to the Government.

BONDS ISSUED TO PACIFIC RAILROADS—THEIR STATUS OCTOBER 1 1899.

Name of Railway.	Railroad Liability.			Repaid by Companies.			Balance Due United States.
	Bonds Issued by Government.	Net Interest Paid by Government.	Total.	Through Sinking Fund.	Settlement with Government.	Total.	
	$	$	$	$	$	$	$
Central Pacific	25,885,120 00	36,604,385 29	62,489,505 29	9,100,452 55	53,389,052 74	62,489,505 29	.....
Kansas Pacific	6,303,000 00	6,607,458 34	12,910,458 34	.....	*12,910,458 34	12,910,458 34	.....
Union Pacific	27,236,512 00	31,211,711 75	58,448,223 75	18,194,618 00	40,253,605 75	58,448,223 75	.....
Cent'l Branch, Un. Pacific	1,600,000 00	2,156,693 21	3,756,693 21	.....	.....	.....	3,756,693 21
Western Pacific	1,970,560 00	3,453,102 86	5,423,662 86	.....	5,423,662 86	5,423,662 86	.....
Sioux City & Pacific	1,628,320 00	2,584,487 74	4,212,807 74	.....	.....	.....	4,212,807 74
Totals	64,623,512 00	82,617,839 19	147,241,351 19	27,295,070 55	111,976 779 69	139,271,850 24	7,969,500 95

* Government accepted principal of bonds—$6,303,000—in full payment of all indebtedness.

NOTE.—The Government has been reimbursed for $27,236,512 principal and $31,211,711 75 interest, being the total indebtedness of the Union Pacific Railroad Company to Nov. 1, 1897, and for the principal of the Kansas Pacific indebtedness, amounting to $6,303,000 Under settlement agreement of Feb. 1, 1899, twenty notes of the Central Pacific Railroad Company were delivered to the Treasurer of the United States, aggregating $58,812,715 60, which amount represented the unpaid balance of the total indebtedness of the Central Pacific and Western Pacific Railroad companies to the United States on Feb. 1, 1899. On March 10, 1899, in pursuance of agreement, the first four of said notes, aggregating $11,762,543 12 (with accrued interest amounting to $35,771 02) were transferred in consideration of a full cash payment into the Treasury of the principal and interest thereon, leaving the balance unpaid Sept. 30, 1899, $47,050,172 48, and accrued interest, less transportation earnings.

Debts and Resources

OF THE

STATES, CITIES AND TOWNS

IN

NEW ENGLAND.

INDEX FOR THE NEW ENGLAND STATES, CITIES, Etc.

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State of Maine.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State (Act March 3, 1820) - March 15, 1820
Total area of State (square miles) - - - - 33,040
State Capital - - - - - - - Augusta
Governor (term expires 1st Wed. Jan., 1901), Llewellyn Powers
Secretary of State (term expires *Jan., 1901), - Byron Boyd
Treasurer (term expires *Jan., 1901), - Francis M. Simpson
Legislature meets biennially in odd years on the first Wednesday in January, and there is no limit to length of sessions.

* Is chosen by Legislature.

HISTORY OF DEBT.—For history of Maine State debt up to 1889, see STATE AND CITY SUPPLEMENT of April, 1895, page 9.

The whole State debt matured in June and October, 1889, and all that was not paid was refunded into the following loans, payable by instalments, part each year.

LOANS— NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Outstand'g. When Due.	Outstand'g. Principal.
Reissue Loan, 1889 "A." Original, 1864.	3	J & D	June 1, 1900-1901 $33,000 yearly.	$66,000
Do Class "B."	3	J & D	June 1, 1902-1911 $50,000 yearly.	500, 00
Do Class "C."	3	J & D	June 1, 1912-1921 $50,000 yearly.	500,000
Do Class "D."	3	J & D	June 1, 1922-1929 $35,000 yearly.	280,000
Reissue Loan, 1889 "A." Original, 1869.	3	A & O	Oct. 1, 1900 to 1901 $17,000 yearly.	34,000
Do Class "B,"	3	A & O	Oct. 1, 1902 to 1911 $20,000 yearly.	200,000
Do Class "C."	3	A & O	Oct. 1, 1912 to 1921 $28,000 yearly.	280,000
Do Class "D."	3	A & O	Oct. 1, 1922 to 1929 $3,000 yearly.	24,000
Bonds to State College..	5	J & D	June 1, 1919	118,300
Do do do ..	4	J & J	July 1, 1917	100,000
Bond to Insane Hospital.	4	J & J	July 1, 1917	50,000
Loan of 1869, not presented for payment.....				700
Temporary war loan, 1899.....				150,000
Temporary loan, 1899			Feb., 1901	100,000

PAR VALUE.—The bonds are chiefly for $1,000 or multiples.

INTEREST is payable at the State Treasury, Augusta, Me.

TOTAL DEBT.—The subjoined statement shows Maine's total funded debt on each of the dates named. On January 1, 1899, the total resources of the State amounted to $1,235,615 12.

	Jan. 1, 99.	Jan. 1, '98.	Jan. 1, '97.	Jan. 1, '96.
Bonded debt.....	$2,203,000	$2,253,000	$2,303,000	$2,353,000
Temporary loan.....	150,000	200,000	Nil.	Nil.

ASSESSED VALUATION.—Valuations are taken only in even years.

Years.	Assessed Valuation. Real.	Assessed Valuation. Personal.	Assessed Valuation. Total.	State tax per $1,000
1898.....	$260,841,021	$68,675,223	$329,516,244	$2·75
1896.....	257,389,047	71,111,947	328,500,994	2·25
1894.....	249,629,509	74,848,812	324,478,321	2·50
1892.....	236,135,199	78,194,982	314,330,181	2·75

POPULATION OF STATE.—The following statement shows the population by Census periods since 1790:

1890.....	661,086	1850.....	583,169	1810.....	228,705
1880.....	648,936	1840.....	501,793	1800.....	151,719
1870.....	626,915	1830.....	399,455	1790.....	96,540
1860.....	628,279	1820.....	298,269		

DEBT LIMITATIONS.—Constitutional and statutory limitations restricting municipal indebtedness have become quite a feature since the crisis of 1873. In the States where these limitations are provisions of the Constitution of course debts contracted in excess of such limitation are absolutely void. In Maine the amendment to the Constitution took effect January 2, 1878, and is in the following form and words: "Article XXII. Limitation of Municipal Indebtedness. No city or town "shall create any debt or liability which, singly or in the aggregate, "with previous debts or liabilities, shall exceed five per centum of the "last regular valuation of said city or town; *provided, however*, that "the adoption of this article shall not be construed as applying to any "fund received in trust by the said city or town, nor to any loan for the "purpose of renewing existing loans, or for war, or to temporary loans "to be paid out of money raised by taxation during the year in which "they are made."

SAVINGS BANKS' INVESTMENTS—POWERS AND RESTRICTIONS.—The provisions regulating the investments and loans of savings banks and institutions for savings in the State of Maine are contained in Public Laws 1895, Chapter 161, Public Laws 1893, Chapter 170, and Revised Statutes, Chapter 47, Sections 102 and 103.

All the provisions referred to above have been compiled by the Commissioners of Savings Banks, and we give their compilation below in full.

Maine Savings banks and institutions for savings are restricted to and hereafter may invest their deposits in manner following, to wit:

Public Funds.—*Aggregate of Investments Unlimited.*—

Public funds of the United States.
Public funds of the District of Columbia.
Public funds of any of the New England States.
Bonds of the cities, counties and towns of any of the New England States.
Public funds of the States of New York, Pennsylvania, Maryland, Ohio, Indiana, Kentucky, Michigan, Wisconsin, Minnesota, Iowa, Illinois, Missouri, Kansas and Nebraska.
Bonds of counties of twenty thousand inhabitants or more in said last-named States, when issued for municipal purposes and which are a direct obligation on all the taxable property therein, *except* when issued in aid of railroads, *provided* the net municipal indebtedness of such county does not exceed five per cent of the last valuation of the property therein for the assessment of taxes.

For meaning of "net municipal indebtedness of counties" see memoranda "A."

Bonds of any city of ten thousand inhabitants or more in said last-named States, when issued for municipal purposes and which are a direct obligation on all the taxable property therein, *except* when issued in aid of railroads, *provided* the net municipal indebtedness of such cities does not exceed five per cent of the last preceding valuation of the property therein for the assessment of taxes.

For meaning of "net municipal indebtedness of cities" see memoranda "B."

Bonds of the above-described cities and counties issued to take up at maturity bonds that were legal and constitutional when issued, *providing* the interest has been fully paid on the original bonds for at least five years last prior to such refunding, *provided* the net municipal indebtedness of such cities and counties does not exceed five per cent of the last preceding valuation of the property therein for the assessment of taxes.

Bonds and obligations of School District Boards, Boards of Education and other corporate bodies within said cities authorized to issue bonds payable primarily from taxes levied on all the taxable property in such districts, *provided* the population of the district is ten thousand or more and the population and assessed valuation of the district are equal to at least ninety per cent of the population and assessed valuation of the city itself, *provided* the net municipal indebtedness of such district does not exceed five per cent of the last valuation of the property therein for the assessment of taxes.

For meaning of "net municipal indebtedness of districts" see memoranda "B."

Bonds of cities and districts in said States having a population of seventy-five thousand or more, when issued for municipal purposes and which are a direct obligation on all the taxable property therein.

Railroad Bonds.—*Aggregate of Investments Unlimited.*—

Railroad bonds of Maine; but no bonds of street railroads excepting those already constructed in this State shall be purchased unless an amount of capital stock equal to thirty-three and one-third per cent of the mortgage debt shall have been paid in, in cash, and expended upon the road, evidenced by a certificate of the Railroad Commissioners, filed in the office of the Secretary of State, that said percentage has been so paid in and expended, in addition to the amount of the bonded debt.

First mortgage bonds of any completed railroad in New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut, New York, New Jersey, Pennsylvania, Maryland, Ohio, Indiana, Kentucky, Michigan, Wisconsin, Minnesota, Iowa, Illinois, Missouri, Kansas and Nebraska; but no bonds of street railroads shall be purchased unless an amount of capital stock equal to thirty-three and one-third per cent of the mortgage debt shall have been paid in, in cash, and expended upon the road, evidenced by a certificate of the railroad commissioners of the State where the road is located, filed in the office of the Secretary of State of Maine, that said percentage has been so paid in and expended, in addition to the amount of the bonded debt.

First mortgage bonds of the Central Pacific, Union Pacific and Northern Pacific railroads.

Mortgage bonds of any railroad leased to any dividend-paying railroad in New England, upon terms guaranteeing the payment of a regular stated dividend upon the stock of such leased road and the interest on its bonds.

Water Bonds.—*Aggregate of Investments Unlimited.*—Mortgage bonds of any water company in this State and New Hampshire actually engaged in supplying to any city or cities, town or towns, village or villages, or other municipal corporations, water for domestic use and for the extinguishment of fires, whenever such company is earning more than its fixed charges, interest on its debts and its running expenses.

Corporation Bonds.—*Aggregate of Investments Unlimited.*

Bonds of any corporation (other than railroads and water companies) incorporated under authority of this State, which earns and is paying regular dividends of not less than five per cent a year.

Bank Stock.—*Aggregate of Investments Unlimited.*—Stock of any bank or banking association incorporated under authority of this State.

Holdings of the capital stock of any one bank limited. See memoranda "E."

Stock of any bank or banking association incorporated under authority of the United States, if located within the New England States.

Holdings of the capital stock of any one bank limited. See memoranda "E."

Railroad Stock.—*Aggregate of Investments Unlimited.*—Stock of any railroad in Maine unencumbered by mortgage.

Holdings of the capital stock of any one corporation limited. See memoranda "E."

Stock of any dividend-paying railroad in New England.

Holdings of the capital stock of any one corporation limited. See memoranda "E."

Stock of any railroad leased to any dividend-paying railroad in New England, upon terms guaranteeing the payment of a regular stated dividend upon the stock of such leased road and the interest on its bonds.

Holdings of the capital stock of any one corporation limited. See memoranda "E."

Corporation Stock.—*Aggregate of Investments Unlimited.*

Stocks of any corporation (other than railroads and water companies) incorporated under authority of this State, which earns and is paying regular dividends of not less than five per cent a year.

Holdings of the capital stock of any one corporation limited. See memoranda "E."

Real Estate Investment.—*Not Exceeding Five Per Cent of Deposits.*—Real Estate in the city or town in which such bank or institution is located.

Real Estate Foreclosure.—*Holdings Acquired by Foreclosure, &c., Unlimited.*—Real estate acquired by foreclosure of mortgage thereon or upon judgment for debts or in settlements to secure debts.

Loans on Real Estate.—*Not Exceeding Fifty Per Cent of Deposits.*—First mortgages of real estate in this State and New Hampshire to an amount not exceeding sixty per cent of its value.

Loans on Collateral.—*Aggregate of Investments Unlimited.*

Notes with a pledge as collateral of any public funds or bonds of any kind the bank or institution would by this statute be authorized to purchase.

Notes with a pledge as collateral of any stocks the bank or institution would by this statute be authorized to purchase.

Holdings of the capital stock of any one corporation limited. See memoranda "E."

Loans on Deposit Books.—*Aggregate of Investments Unlimited.*—Notes with a pledge as collateral of any savings bank-deposit book or books of any savings bank in this State.

Loans on Railroad Stock.—*Aggregate of Investments Unlimited.*—Notes with a pledge as collateral of the stock of any railroad or railroads mentioned in this section, but not over seventy-five per cent of the market value of such stock.

Holdings of the capital stock of any one corporation limited. See memoranda "E."

Loans to Municipalities.—*Aggregate of Investments Unlimited.*—To any county, city or town in this State.

Loans on Other Personal Property.—*Aggregate Unlimited.*—Notes secured by a pledge or mortgage of such other personal property as, in the judgment of the trustees, it is safe and for the interest of the bank to accept.

Loans to Corporations in Maine.—*Aggregate Unlimited.*—To any corporation having real estate and doing business in this State.

Deposits in Banks.—*Aggregate Unlimited.*—May deposit on call in banks or banking associations incorporated under authority of this State or the laws of the United States and receive interest thereon.

MEMORANDA.

A.

From Chapter 161, *Public Laws* 1895.

.....The term net municipal indebtedness of counties, as used in this section, shall be construed to include all bonds which are a direct obligation of the county, less the amount of any sinking fund available in the reduction of such debt.

B.

.....The term net municipal indebtedness of cities and districts, as used in this section, shall be construed to include in the case of either not only all bonds which are a direct obligation of the cities, but also all bonds of the districts or boards within the same, as above enumerated, exclusive of any such debt created for a water supply and of the amount of any sinking fund available in the reduction of such debt.

C.

.....The number of inhabitants of cities and counties shall be determined by the last previous official census thereof, as established by the United States or State census or city or county census taken in the same manner as United States or State census and duly certified to by the clerk or treasurer of such city or the auditor or treasurer of such county.

D.

....All investments shall be charged and entered on the books of the bank at their cost to the bank or at par when a premium is paid.

E.

From Chapter 47, *Section* 102, *Revised Statutes.*

No such bank or institution shall hold by way of investment or as security for loans, or both, more than one-fifth of the capital stock of any corporation, nor invest more than ten per cent of its deposits, not exceeding sixty thousand dollars, in the capital stock of any corporation.

F.

From Chapter 165, *Public Laws*, 1889.

The trustees shall see to the proper investment of deposits and funds of the corporation in the manner hereinbefore prescribed.

G.

.....No loans shall be made directly or indirectly to any officer of the corporation or to any firm of which such officer is a member.

H.

From Chapter 47, *Section* 105, *Revised Statutes.*

Officers Not to Receive Gift, Fee, &c.—No gift, fee, commission or brokerage shall be received by any officer of a savings bank on account of any transaction to which the bank is a party under a penalty for each offence of one hundred dollars, to be recovered in an action of debt in the name and to the use of the State, provided that nothing herein contained applies to any expense of examining titles and making conveyances upon loans made by savings banks.

I.

Expense of Making Loans.—Parties making a loan from a savings bank shall pay all expenses incurred by reason thereof.

J.

From Chapter 47, *Section* 131, *Revised Statutes.*

Does Not Affect Investments Already Made.—But nothing herein affects the legality of investments already made.....And said securities are valid in favor of the bank pursuant to any law in force when such investments were made.

K.

Change of Investments.—And this chapter does not require the change of investments for those hereinbefore named, except as the same can be done gradually by the sale or redemption of the securities so invested in, in such manner as to prevent loss or embarrassment in the business of such corporation or unnecessary loss or injury to the borrowers on such securities.

L.

Investing in Securities Not Authorized, a Misdemeanor.—The investments in securities not named in section 100 is a misdemeanor on the part of the trustees authorizing or officers making the same, and such trustees or officers are subject to the prosecutions and punishments prescribed by law for that offense.

CITIES, COUNTIES AND TOWNS IN THE STATE OF MAINE.

NOTE.—*For places not given in alphabetical order among the following, see "Additional Statements" at end of this State.*

AROOSTOOK CO.—L. O. LUDWIG, Treas.

County seat is Houlton.

LOANS—	*When Due.*
REFUNDING BONDS—	
——, $19,000	Aug. 1, 1919
COURT HOUSE—	
4s, J&D, $40,000	June 1, 1915
RAILROAD AID (B. & A. RR.).	
4½s, M&S, $480,000	Sept. 1, 1912
4½s, J&J, 173,000	July 1, 1915
Bonded debt Sept. 1, '99	$712,000
Floating debt	30,000

Total debt Sept. 1, 1899	$742,000
Sinking fund	653,400
Net debt Sept. 1, 1899	88,600
Interest is payable in Boston.	
Tax valuation 1898	17,702,695
Assessment about ½ actual value.	
Tax rate (per $1,000) 1899	$3·55
Population in 1890 was	49,589
Population 1897 (local est.)	60,000

AUBURN—{W. H. WIGGIN, Mayor. E. G. EVELETH, Treasurer.

Auburn is in Androscoggin County.

LOANS—	*When Due.*
CITY BONDS—	
4s, J&J, $15,000	July 1, 1917
4s, J&J, 15,000	July 1, 1900
4s, J&J, 15,000	Jan. 1, 1902
4s, J&J, 25,000	July 2, 1903
4s, J&J, 23,500	July 1, 1904
4s, J&J, 15,000	July 1, 1905
4s, J&J, 18,000	July 1, 1906
4s, J&J, 10,000	July 1, 1907
4s, J&J, 14,000	July 1, 1909
CITY BONDS- Cont'd.	
4s, J&J, $13,000	July 1, 1910
4s, J&J, 13,000	July 1, 1911
4s, J&J, 4,000	Jan. 1, 1912
4s, J&J, 7,000	July 1, 1912
4s, J&J, 16,000	June 1, 1923
4s, J&J, 14,500	Jan. 1, 1925
CITY WATER BONDS—	
5s, J&J, $58,700	July 1, 1905
4s, J&J, 30,000	May 20, 1913

TOTAL DEBT, ETC.—Auburn's total bonded debt Jan. 1, 1899, not including the water debt, was $218,000; floating debt additional, $105,000; sinking fund assets, $74,900; net debt, $248,100; city water debt, $58,700; Water Commissioners' bonds outstanding, $226,000; value of water works owned by the city, $500,000.

ASSESSED VALUATION.—In 1898 the assessed valuation of real estate and personal property was $6,352,820; in 1892 it was $6,287,460. Tax rate (per $1,000) for 1898 was $22·50.

POPULATION.—In 1899 the population was about 12,000; in 1890 it was 11,253; in 1880 it was 9,556; in 1870 it was 6,166.

AUGUSTA—Samuel W. Lane, Mayor. This city is in Kennebec County.

LOANS—	*When Due.*
FUNDING BONDS—	
6s, J&J, $74,500	1898-1905
3½s, M&S, 40,000	Sept. 1, 1924
REFUNDING BONDS—	
5s, F&A, $9,000	Feb. 15, 1902
4s, J&J, 6,000	July 1, 1900
REFUNDING BONDS—Con.	
4s, F&A, $182,500	Feb., '97-'17
Bonded debt July 20, '99	$293,300
Float. debt (since funded)	40,000
Total valuation 1899	7,033,261
Tax rate (per M.) 1898	$25·00
Population 1890	10,527

INTEREST and principal of all the 4 per cents payable at the Maverick National Bank of Boston, and of other bonds at City Treasury.

BANGOR.—{F. O. BEAL, Mayor. H. O. PIERCE, Treasurer.

Bangor (City) is in Penobscot County.

LOANS—	—Interest.—		—Principal.—	
NAME AND PURPOSE.	P. Ct.	Payable.	When Due.	Outstand'g.
City debt "A" 1892	4	M & N	Nov. 2, 1912	$50,000
do "X" 1894	4	M & N	Nov. 1, 1914	100,000
Water loan, "L," 1875	6	J & J	July 1, 1905	500,000
do do 1899	3½	J & J	July, '04-'10	70,000
Trust funds	..	.....	.....	206,691

PAR VALUE OF BONDS.—The water bonds are for $500 and multiples; others, $1,000.

TAX EXEMPT.—The bonds of this city are not taxed.

INTEREST is payable either at the Merchants' National Bank in Boston or by the City Treasurer in Bangor.

TOTAL DEBT, SINKING FUND, ETC.—

	Sept. 18, 1899.	*Apr.* 1, 1899.
Total liabilities (including water debt)	$926,691	$934,191
Water debt, included in above total	570,000	500,000
Trust funds, included in above total	206,691	206,691
Floating debt, included in above total	.....	77,500

ASSESSED VALUATION.—Bangor's assessed valuation (about 4-5 actual value) and tax rate have been as follows:

Years.	Real Estate	Personal Property.	Total Valuation	Rate of Tax per $1,000.
1898	$10,051,397	$4,095,170	$14,146,567	$25·00
1897	9,755,795	4,201,201	13,956,996	19·00
1895	9,217,902	4,265,255	13,483,157	21·50
1890	7,151,830	3,158,288	10,310,118	.....
1887	6,771,048	2,858,872	9,629,920	22·50

POPULATION.—In 1890 the population was 19,103; in 1880 it was 16,856; in 1870 it was 18,289; in 1899 it was estimated at 24,000.

BATH.—CHARLES E. HYDE, Mayor. O. C. ROGERS, Treasurer.

Bath is a shire town of Sagadahoc County.

The lease of the Knox & Lincoln RR. in September, 1890, brought the City of Bath $486,000 of 4 per cent bonds and $74,820 in cash.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Municipal bonds	4½	J & J	July 1, 1907	$100,000
do refunding.	4	J & J	June 1, 1921 / Opt. 1901-'11	374,200
Old Ladies' Home	6	J & J	1908-1978	14,000
Railroad Aid Bonds— Knox & Lincoln RR.	6	F & A	Feb. 1, 1902	138,500

INTEREST on all the bonds is payable in Boston with the exception of the interest on the Old Ladies' Home issue, which is payable in Bath.

TOTAL DEBT, SINKING FUND, ETC.—

	Feb. 1, '99.	Feb. 1, '98.	Feb. 1, '97.	Jan. 1, '96.
Bonded debt	$642,450	$776,100	$856,350	$864,600
Floating debt	26,500	20,000	10,000	.....
Total debt	$668,950	$796,100	$866,350	$864,600
Assets (see below)	249,800	376,800	452,800	460,800
Net debt	$419,150	$419,300	$413,550	$403,800

The assets as above given included on Feb. 1, 1899, bonds received from the Penobscot Shore Line RR. Co. for lease of Knox & Lincoln RR. and held for the redemption of the Knox & Lincoln bonds outstanding, $245,000, and bonds and scrip of the Bath Gas & Electric Company to the amount of $4,500. The value of city property not included in the foregoing statement of assets is over $150,000.

ASSESSED VALUATION.—The city's assessed valuation and tax rate in 1880 and later years have been as follows:

Years.	Assessed Valuation. Real.	Personal.	Total.	Total Tax per $1,000
1898	$3,502,090	$2,299,958	$5,802,048	$23·50
1897	3,503,010	2,376,340	5,879,350	22·50
1890	2,925,770	3,102,594	6,028,364	23·50
1880	2,693,750	3,881,469	6,575,216	25·00

POPULATION.—In 1890 was 8,723; in 1880 it was 7,874.

BELFAST.—JAMES PATTEE, Treasurer.

Belfast is in Waldo County.

LOANS—	When Due.
REFUNDING BONDS—	
4s, M&N, $113,000	Nov. 1, 1925
Subject to call after Nov. 1, 1905	
REFUNDING BONDS—	
4s, F&A, $478,000	Aug. 15, 1918

Total debt Aug. 1, 1899...$591,000
Tax valuation 1899.....$2,786,913
Assessment about actual value.
Total tax (per $1,000) '99..$17·00
Population 1890.....5,294
Population 1899.....5,300

Belfast owns $500,000 of Belfast & Moosehead Railroad stock, of which 1,396 shares were preferred and 3,604 common.

INTEREST on the bonds is payable at Belfast and at the First National Bank, Boston, Mass.

BIDDEFORD.—CHAS. A. MOODY, Treasurer.

This city is in York County.

LOANS—	When Due.
4½s, ..., $25,000	May 1, 1900
4s, ..., 25,000	July 1, 1901
4s, ..., 50,000	May 15, 1904
4s, ..., 50,000	May 1, 1905
4s, ..., 10,000	Sept. 1, 1906
4s, ..., 10,000	July 1, 1907
4s, ..., 25,000	May 1, 1915
4s, ..., 45,000	July 1 1917

Bonded debt Feb. 1, 1899 $240,000
Floating debt..... 172,800
Total debt Feb. 1, 1899.. 412,800
Total valuation 1898....6,869,095
Assessment abt. 60% actual value.
Tax rate (per $1,000) 1898..$27·00
Population in 1890 was.....14,443
Population in 1899 (est.)...16,000

BRUNSWICK.—JOHN P. WINCHELL, Treasurer. THOS. H. RILEY, Clerk.

This town is in Cumberland County.

LOANS—	When Due.
TOWN HALL BONDS—	
4s, J&J, $24,000	1900-1923
SCHOOL BONDS—	
4s, J&J, $29,000	1900-1928

Various loans..... $25,612
Town debt Feb. 1, 1899]. 80,612
Total valuation 1898... 3,371,094
Assessment about actual value.
Tax rate (per $1,000) 1898..$16·00
Population 1890.....6,012

INTEREST on the bridge bonds is payable in Brunswick and on the town hall and school bonds in Boston.

BUCKSPORT.—This town is in Hancock County.

LOANS—	When Due.
REFUNDING RR. BONDS—	
4s, J&J, $106,781	1898-1933
Town debt 1898	$106,781

Tax valuation 1898.....$925,654
Total tax (per $1,000) '98 ..$26·00
Population in 1890 was.....2,921
Population in 1880 was.....3,047

A certain amount of the above bonds becomes due each year to July 1, 1903, after which date the bonds are payable at the pleasure of the town until July 1, 1933.

INTEREST is payable at Boston, Mass., and at Bucksport.

CALAIS.—CHAS. E. SWAIN, Mayor.

This city is in Washington County.

LOANS—	When Due.
LOANS OF 1890 & '91—	
4s, F&A, $9,000	Aug. 1, 1900
4s, J&D, 101,000	1911
Optional after 1901	
4s, J&J, $10,000	July 1, 1915
Bonded debt Jan. 1, '99.. $120,000	

Floating debt..... $11,000
Total debt..... 131,000
Tax valuation 1898.....2,952,456
Assessment about ¾ actual value.
Tax rate in '98 (per $1,000).$20·00
Population in 1890 was.....7,290
Population in 1898 (estim'd).8,000

INTEREST on the loans due in 1900 and 1911 is payable at the Globe National Bank of Boston; other interest in Calais.

DEERING.—In February, 1899, this city was annexed to the city of Portland, which see.

ELLSWORTH.—This city is in Hancock County.

LOANS—	When Due.
WAR DEBT—	
4s, ... $28,000	June 1, 1917
4s, ... 13,300	June 1, 1907
4s, ... 17,000	June 1, 1912

Total debt Jan. 1, 1898.. $82,656
Uncollected taxes & cash. 24,144
Total valuation 1898.....1,822,402
Tax rate (per $1,000) '98...$24·00
Population in 1890 was.....4,804

HALLOWELL.—G. A. SAFFORD, Mayor. C. K. TILDEN, Treasurer.

This city is in Kennebec County.

LOANS—	When Due.
SCHOOL BONDS—	
4s, M&N, $5,000	Nov. 1, 1903
($1,000 due yearly) to Nov. 1, 1907	
REFUNDING 1893—	
4s, M&N, $15,000	Nov., 1908 to '22
WATER BONDS—	
4s, J&J, g., $50,000	Jan. 1, 1918

Total debt Mar. 1, 1899.. $70,000
Sinking fund..... 500
Net debt Mar. 1, 1899.... 69,500
Tax valuation 1898.....1,485,201
Assessment same as actual value.
Total tax (per $1,000)'98..$18·00
Population 1890 was.....3,181
Population 1898 (est.).....3,500

The city owns property valued at $50,000.

INTEREST on the $5,000 4 per cent school bonds and refunding bonds is payable in Boston and Hallowell

HOULTON.—THOS. P. PUTNAM, Chrm. Selectmen.

This town is in Aroostook County.

LOANS—	When Due.
SCHOOL AND RR. BONDS—	
4s, J&D, $40,000	Dec. 15, 1910
Subject to call at any time.	
SCHOOL, BRIDGES, TOWN IMP. BDS.	
4s, A&O, $20,000	Apr. 1, 1917
REFUNDING BONDS—	
4s, A&O, $10,000	Oct. 1, 1918
Bonded debt Feb. 15, 1899. $70,000	
Floating debt..... 500	

Total debt Feb. 15, 1899..$70,500
Sinking fund, cash, etc.... 20,000
Net debt Feb. 15, 1899..... 50,500
Assessed valuation, real. 1,496,188
Assess'd valuat'n, pers'l. 748,551
Total valuation 1898....2,244,739
Assessm't abo't 75 p.c. actual value.
Tax rate (per $1,000) '98...$22·50
Population in 1890 was.....4,015
Population 1898 (estimated).5,300

LEWISTON.—W. E. WEBSTER, Treasurer.

Lewiston is in Androscoggin County.

LOANS—	When Due.
CITY BONDS—	
6s, J&J, $185,000	July 1, 1901
4s, J&J, 100,000	Jan. 1, 1913
REFUNDING BONDS—	
4s, J&J, $80,000	July 1, 1924
WATER BONDS—	
5s, A&O, $174,000	Oct. 1, 1907
5s, A&O, 200,000	Oct. 1, 1917
Refund'g 4s, A&O, 100,000	1927

RAILROAD AID BONDS—	
4s, J&J, $100,000	July, 1913
4s, J&J, 100,000	July, 1923
Bonded debt Mar. 1, '98	$990,000
Floating debt.....	220,750
Total debt.....	1,210,750
Sinking fund.....	226,474
Tax valuation 1898....	12,450,566
Assessm't abt. 75 p.c. actual value.	
Tax rate (per $1,000) '98...	$22·00
Population in 1890 was...	21,701
Population '98 (estimated)..	24,000

INTEREST is payable in Boston at the National Bank of Commerce. The city property, valued at $1,419,739, includes stock of the Lewiston & Auburn Branch Railroad to the amount of $225,000, and the water works, valued at $595,934. Bonds are not taxed.

OLD TOWN.—This city is in Penobscot County.

REFUNDING BONDS—	
4s, ... $14,500	July 1, 1918
Bonded debt Apr. 1, '98.	$60,600
Floating debt.....	17,778
Total debt Apr. 1, 1898.	78,378

Tax valuation, real.....$1,344,541
Tax valuation, pers'l... 86,789
Total valuation 1898... 1,431,330
Tax rate (per $1,000) '98...$31·00
Population in 1890 was.....5,312

PORTLAND.—FRANK W. ROBINSON, Mayor. GEORGE H. LIBBY, Treasurer.

Portland (City) is in Cumberland County.

Of the debt of this city nearly one-half was incurred on account of the Portland & Ogdensburg RR., whose stock the city holds to the amount of $2,356,110. The railroad is leased for 999 years to the Maine Central RR. Company at 2 per cent on stock, payable quarterly. This rental aids the city considerably in meeting its interest charge.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g
Funded, 1893	4	M & S	Mch. 1, 1913	g$75,000
Funding, 1887 c&r	4	J & J	July 1, 1912	727,000
Subject to call July 1, 1902.				
Funding, 1894	4	M & S	Mch. 1, 1914	g64,000
do 1896	4	M & S	Mar. 1, 1916	48,000
Portland & Ogdensburg RR.	6	M & S	Sept. 1, 1907	1,200,000
Refunding 1895	4 g	M & S	Mar. 1, 1905	g100,000
do 1897	4	J & J	July 1, 1912	g450,000
Trust funds	4s&6s	.....	.....	87,083
Bonds matured, not presented for payment				2,000
Temporary loans			Nov., 1899	300,000

CITY OF DEERING BONDS—Annexed Feb. 6, 1899.

LOANS—	When Due.
TOWN OF DEERING BONDS—	
4s, $6,750	June 1, 1907
4s, 17,000	Feb. 1, 1909
4s, 5,000	Aug. 1, 1910
4s, 5,000	Sept. 1, 1910
4s, 1,500	Oct. 1, 1910
4s, 2,500	Nov. 1, 1911
4s, 1,500	Dec. 1, 1911
SEWER BONDS—	
4s, $20,000	June 1, 1917

HIGH SCHOOL BONDS—	
4s, $16,000	Feb. 1, 1913
4s, 20,000	May 1, 1918
4s, 19,000	June 1, 1919
FOREST AVE. BONDS—	
4s, $15,000	Dec. 1, 1915
4s, 17,000	Feb. 1, 1919
REFUNDING BONDS—	
4s, $38,000	June 1, 1912
4s, 11,500	April 1, 1917
4s, 6,000	June 1, 1918

INTEREST on all the issues except the registered bonds is payable in Boston at the National Bank of Redemption and at the Merchants' National Bank in Portland.

TOTAL DEBT, SINKING FUND, ETC.—The subjoined statement shows Portland's total bonded debt and the sinking fund, etc.

	Apr. 1, '99.	Feb 1, '98.	Feb. 1, '97.
Total debt	$2,998,083	$2,716,383	$2,724,550
Sinking fund and trust funds..	1,615,176	1,499,590	1,464,948
Net debt	$1,382,907	$1,216,793	$1,259,602

AVAILABLE ASSETS.—The city's available assets, amounting to $1,615,176, include gas company stock, $170,000 and Portland & Ogdensburg Railway stock, $1,178,055.

ASSESSED VALUATION.—The city's assessed valuation (about 80 per cent of cash value) and the tax rate for a series of years have been:

Years.	Real Estate.	Personal Property.	Total Valuation.	Rate of Tax per $1,000.
1899	*$30,534,120	*$13,499,302	*44,033,422	.....
1898	26,448,850	12,659,700	39,108,550	21·00
1897	26,182,075	13,130,186	39,312,261	20·80
1895	24,974,900	12,232,125	37,207,025	20·00
1890	23,184,400	12,427,590	35,611,990	19·70
1888	22,120,000	11,952,405	32,702,405	20·00

* Includes city of Deering.

POPULATION.—In 1890 was 36,425; in 1899 (estimated), 55.000

ROCKLAND.—D. N. MORTLAND, Mayor. EVERETT A. JONES, Treasurer.

This city is in Knox County. Bonds of this city are not taxed. Bonds will hereafter be issued for refunding only.

LOANS—	When Due.
CITY BONDS—	
4s, J&J, $45,000	July 1, 1900
4s, J&J, 48,550	July 1, 1911
Optional at any time.	

LOANS—	When Due.
CITY BONDS—(Con.)	
4s, overdue, $4,400, not presented	
3½s, J&J, 18,300	July 1, 1901
3½s, J&J, 27,600	July 1, 1903

LOANS—	When Due.
CITY BONDS—(Con.)	
3½s, J&J, $12,400	July 1, 1904
3½s, J&J, 14,400	July 1, 1905
3½s, J&J, 24,100	July 1, 1906
3½s, J&J, 13,000	July 1, 1907
3½s, J&J, 28,000	July 1, 1908
3½s, J&J, 21,500	July 1, 1909
3½s, J&J, 25,000	July 1, 1910
3½s, J&J, 13,000	July 1, 1912
3½s, J&J, 16,800	July 1, 1915
KNOX & LINCOLN RR. LOAN—	
6s, F&A, $35,100	Feb. 1, 1902

Interest is payable in Rockland.

Bonded debt Feb.14,'99	$349,850
Floating debt	125,208
Total debt Feb. 14,1899	475,058
Resources	92,338
Net debt Feb., 1899	382,720
Assessed val., real	3,816,462
Assessed val., personal	1,201,300
Total valuation 1899	5,017,762
Assess't less than actual value.	
Tax rate, 1899, (per $1,000)	$22·00
Population in 1890 was	8,174

AVAILABLE ASSETS.—The city's total assets, as given above, for February, 1899, included Penobscot Shore Line Railroad 1st mortgage 4 per cent bonds, due August, 1921, to the amount of $39,000.

SACO.—F. B. WIGGIN, Treasurer.

This city is in York County. The bonds of this city are not taxed.

LOANS—	When Due.
GENERAL EXPENSE—	
4s, J&J, $16,000	1901
REFUNDING BONDS—	
4s, J&J, $25,000	1907
4s, J&J, 30,000	1917
4s, J&D, 37,500	Dec. 1,'99 to '23
SEWER BONDS—	
4s, J&J, $20,000	1900
4s, J&J, 15,000	1909

Interest is paid in Boston.	
Total debt Feb. 1, 1899	$148,500
Tax valuation 1898	3,914,173
Assess't about ⅔ actual value.	
Tax rate (per $1,000) 1898	$20·00
Population in 1890 was	6,075
Population in 1899 (est.)	6,200

WASHINGTON CO.—W. M. NASH, Co. Treasurer.

County seats are Machias and Calais.

LOANS—	When Due.
WASH. CO. RR. BONDS—	
4s, J&J, $25,000	Jan. 1, 1916
4s, J&J, 475,000	Jan. 1, 1928
(Subject to call after Jan. 1, 1923)	

Bond. debt. Feb. 1, '99	$500,000
Tax valuation 1898	$13,205,839
Tax rate (per $1,000) '97	$2·25
Population in 1890 was	44,482
Population in 1897 (est.)	43,000

INTEREST is payable at the Boylston National Bank of Boston.

WATERVILLE.—{W. C. PHILBROOK, Mayor. F. AUGUST KNAUFF, Treasurer.

This city is in Kennebec County.

REFUNDING BONDS—	
3½s, M&S, $10,000	Sept. 1, 1924
Bonded debt Jan.1, '99	$230,000
Floating debt	17,700
Total debt Jan. 1, 1899	247,700

Assessed valuation '98	$4,912,865
Assessment about ⅔ actual value.	
Tax rate (per $1,000) 1898	$20·00
Population 1890	7,107
Population 1899 (about)	9,000

WESTBROOK.—{KING S. RAYMOND, Mayor. C. S. EASTMAN, Treasurer.

Westbrook is in Cumberland County.

LOANS—	When Due.
CITY BONDS—	
3½s, ... $4,000	1900
4s, ... 14,300	1899 to 1903
4s, ... 15,000	June 20, 1913
REFUNDING BONDS—	
4s, J&D, $15,000	Dec. 10, 1905
4s, A&O, 20,000	April 1, 1907
4s, J&J, 25,000	Jan. 1, 1915
4s, J&J, 20,000	Jan. 1, 1917
4s, ... 24,000	June 1, 1918

Bonded debt Aug. 1, '99.	$137,300
Long time notes	32,200
Total debt Aug. 1, 1899.	169,500
Tax valuation, real	3,222,030
Tax valuation, personal.	530,410
Total valuation 1898	3,752,440
Assessment is abt. 65% actual val.	
Total tax rate (per M.) '99	$19·00
Population in 1890 was	6,632
Population in 1899 (est.)	7,200

INTEREST on the refunding bonds of 1907, 1915 and 1918 is payable in Boston, Mass.; on all other bonds at Portland, Me.

ADDITIONAL STATEMENTS.

In the table following we give statistics regarding all minor civil divisions in the State of Maine which have an indebtedness of over $10,000, and which are not represented among the foregoing detailed reports. We also give the population according to the Census of 1890.

Towns—	Total Debt. $	Assessed Valuation. $	Tax Rate. $	Population 1890.
Albion, Kennebec Co	10,000	328,978	20·00	1,042
Anson, Somerset Co	80,000	582,652	32·00	1,444
Benton, Kennebec Co	13,069	392,771	16·10	1,136
Berwick, York Co	16,500	945,985	18·40	2,294
Bethel (T.), Oxford Co	35,760	802,433	18·50	2,209
Boothbay Harbor, Lincoln Co	41,066	729,983	18·70	1,699
Bowdoinham, Sagadahoc Co	11,000	559,064	17·50	1,508
Bremen, Lincoln Co	17,210	136,215	36·00	719
Brewer, Penobscot Co	38,500	1,504,275	24·00	4,193
Bridgton, Cumberland Co	21,800	1,269,729	13·60	2,605
Camden (T.), Knox Co	36,960	1,670,101	18·50	4,621
Canton, Oxford Co	40,282	346,500	28·00	1,303
Caribou, Aroostook Co	32,000	1,244,377	19·30	4,087
Cumberland, Cumberland Co	21,677	734,930	13·00	1,487
Damariscotta, Lincoln Co	33,120	411,094	23·00	1,012
Dixfield, Oxford Co	12,000	293,180	23·50	988
East Livermore, Androscoggin Co.	12,158	695,378	20·00	1,506
Eastport, Washington Co	48,222	1,646,501	24·00	4,908
Eden, Hancock Co	50,723	3,196,629	27·00	1,946
Embden, Somerset Co	22,000	210,431	38·00	.....
Fairfield, Somerset Co	40,245	1,267,995	19·00	3,510
Farmington, Franklin Co	10,000	1,851,900	15·00	3,207
Fryeburg, Oxford Co	16,000	772,352	13·00	1,418
Gardiner, Kennebec Co	97,641	3,337,852	20·00	5,491
Georgetown, Sagadahoc Co	19,000	195,275	29·00	849
Hartland, Somerset Co	20,378	401,368	20·00	974
Hollis, York Co	22,173	364,517	23·00	1,278
Kennebec Co	30,000	26,961,384	.....	57,012
Kennebunk, York Co	32,209	1,977,572	16·00	3,172
Kennebunkport, York Co	25,000	1,179,010	19·60	2,196
Kingman, Penobscot Co	10,000	182,403	26·00	671
Lisbon, Androscoggin Co	14,409	1,840,847	14·50	3,120
Mechanic Falls, Androscoggin Co.	12,833	839,142	21·00	1,283
Monson, Piscataquis Co	11,069	214,480	30·00	1,237
Mount Desert, Hancock Co	15,000	776,655	22·00	1,355
Newport, Penobscot Co	25,207	442,090	30·00	1,188
New Sharon, Franklin Co	13,907	368,919	23·00	1,064
Norridgewock, Somerset Co	50,327	546,661	31·00	1,656
Norway (T.), Oxford Co	15,640	1,156,983	20·00	2,665
Oakland, Kennebec Co	12,300	792,635	20·00	2,044
Old Orchard, York Co	13,000	662,027	20·90	877
Orono, Penobscot Co	24,305	599,681	28·00	2,790
Paris, Oxford Co	11,006	1,180,515	20·05	3,156
Phillips, Franklin Co	14,597	470,517	27·00	1,394
Pittsfield, Somerset Co	27,623	1,021,930	17·80	2,503
Presque Isle, Aroostook Co	40,000	1,204,660	23·00	3,046
Richmond, Sagadahoc Co	11,000	1,139,443	19·30	3,082
Rockport, Knox Co	14,950	1,156,540	16·80	1,484
Rumford (T.) Oxford Co	54,000	1,496,470	18·50	898
Scarborough, Cumberland Co	16,452	858,965	17·00	1,794
Skowhegan, Somerset Co	29,426	3,089,260	14·60	5,088
Somerville, Lincoln Co	30,000	66,294	19·00	453
South Portland, Cumberland Co	65,074	1,861,199	24·20	.....
Thomaston (T.), Knox Co	28,000	1,163,151	21·30	3·009
Topsham, Sagadahoc Co	10,990	818,413	15·00	1,394
Union, Knox Co	28,000	501,348	21·00	1,436
Vassalboro, Kennebec Co	16,367	903,423	18·50	2,052
Vinalhaven, Knox Co	13,000	612,457	23·00	2,617
Waldoborough, Lincoln Co	46,910	885,305	21·00	3,505
Wiscasset, Lincoln Co	19,358	465,974	25·00	1,733
Yarmouth, Cumberland Co	47,000	1,179,209	16·40	2,098
York, York Co	23,771	1,570,741	17·50	2,444

New Hampshire.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State - - - One of Original Thirteen
Total area of State (square miles) - - - - - 9,305
State Capital - - - - - - - - Concord
Governor (term expires 1st Wed. Jan., 1901), Frank W. Rollins
Secretary of State { Chosen by Legislature; } Edw. N. Pearson
Treasurer - - { term expires Jan., 1901. } Solon A. Carter
Legislature meets biennially in odd years on the first Wednesday in January, and length of session is not limited.

HISTORY OF DEBT.—New Hampshire's debt history is very brief. This State has always been extremely conservative, and no bonds were issued until after the breaking out of the Civil War. In 1866 New Hampshire reported her funded indebtedness at $4,169,818, contracted exclusively for war purposes. June 1, 1869, the total outstanding was $3,213,962 22, against which the Treasurer reported an asset of $77,082 89. The situation of the State debt now is as b ow:

LOANS NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Agricultural College 1893.	4	.....	July 1, 1913	$135,000
Library bonds of 1891	4	J & J	July 1, 1911	175,000
Do do 1893	4	.....	July 1, 1913	75,000
Municipal War loan	6	J & J	Jan.1, '00 to 1905 $150,000 yearly.	900,000
do do (overdue)	-	....	.....	1,300
Loan of 1873 (overdue)	..	....	.....	500
Trust funds	4&6	....	.....	734,749 45

Of the trust funds held June 1, 1898, $80,000 bear 6 per cent interest and $617,746 36 bear 4 p. c. interest, no interest being paid on $2,096 19.

PAR VALUE OF BONDS.—The bonds of this State are in $500 and $1,000 pieces.

INTEREST is payable at the Commonwealth Bank of Boston and at State Treasurer's office.

TOTAL DEBT.—The *net* debt on June 1, 1899, was $1,335,068 05. The subjoined statement shows New Hampshire's *total* debt on the dates named. Assets June 1, 1899, were $690,953; floating debt, $1,472.

	June 1,'99.	June 1,'98.	June 1,'97.	Jan. 1,'96.
Total funded debt	$1,289,800	$1,436,800	$1,586,800	$1,740,400
Trust funds	734,749	699,843	676,505	653,818
Total debt	$2,024,549	$2.136,643	$2,263,305	$2,394,218

ASSESSED VALUATION.—The State's total assessed valuation (including taxable savings, bank savings and insurance capital) has been as follows:

Years.	Valuation.	Years.	Valuation.
1899	$208,173,709	1894	$269,683,779
1898	252,490,075	1893	274,816,342
1897	255,742,099	1890	250,530,530
1896	259,116,800	1885	218,122,554
1895	not tabulated		

DEBT LIMITATION.—There is no restriction in the Constitution of New Hampshire upon the debt-making power of the people through the "General Court," *except* the following, which is the last clause of Article 5 of Part Second of that instrument.

Provided, That the General Court shall not authorize any town to loan or give its money or credit directly or indirectly for the benefit of any corporation having for its object a dividend of profits or in any way aid the same by taking its stocks or bonds.

The above is an amendment to the Constitution, which was ratified in 1877. The amendment would appear to be intended as a complete estoppel to municipal loaning of money or credit to railroad and industrial corporations. It is to be noticed, however, that by its terms the restriction does not specifically mention "cities," the words being "any town."

In addition to the foregoing is the "Municipal Bond Act of 1895." It tells in the matter of issuing bonds what a municipal corporation may do, what it must do, and what it cannot do. The law enacts: *Sec.* 1. The term "municipal corporation" means town, city, school district, village district and village precinct. *Sec.* 2. Bonds issued must be payable within 20 years, interest semi-annual, not exceeding 6 per cent, may be payable in gold coin. If made payable in less than 20 years, may be extended but never beyond 20 years from time of issue. *Sec.* 3. Bonds (except of cities) must be authorized by a vote of two-thirds of all voters present and voting at an annual meeting of such corporation, or at a special meeting if properly called, &c. (for which see act). Bonds must be signed by a majority of the Governing Board, countersigned by Treasurer and have seal of corporation. Time and place of payment and rate of interest, &c., may be delegated to Governing Board. *Sec.* 4. City bonds must be authorized by resolution of City Council passed by at least two-thirds of members elected to each branch taken by yeas and nays, signed by Mayor, countersigned by Treasurer, seal of city affixed. Place of payment, rate of interest and sale may be delegated to Treasurer. *Sec.* 5. Bonds shall be payable to bearer or to registered holder by name, and must be in form set out in act—which see. In case bond be made subject to call they must contain statement to that effect as given in act. "The validity of any bonds shall not be affected by any variation from the forms herein prescribed." *Sec.* 6. Treasurer to keep a book in which he shall register bonds issued, &c. *Sec.* 7. "All bonds purporting to be issued by virtue of this act and signed and sealed as hereinbefore provided shall in favor of bona fide holders be conclusively presumed to have been duly and regularly authorized and issued in accordance with the provisions herein contained, and no holder thereof shall be obliged to see to the existence of the purpose of the issue or to the regularity of any of the proceedings or to the application of the proceeds. All such bonds shall be negotiable in all respects and to the same extent as securities negotiable by the law merchant." *Sec.* 8. Annual tax must be

levied and collected sufficient to pay interest and provide a sinking fund sufficient to pay principal within 20 years. *Sec.* 9. No bonds can be issued which shall increase the *net* debt of corporation to an amount exceeding 5 per cent of the value of the taxable property therein as last appraised for assessing taxes. To ascertain *net* debt, all debts must be included except the following, which must be deducted—water debt, "cash and other means" in treasury and sinking funds applicable to payment of debt so included; "but nothing contained in this section shall prevent the issue of bonds for the purpose of refunding an equal principal amount of other bonds of such corporation." *Sec.* 10, corporation seal. *Sec.* 11. Act to take effect on passage. Approved March 19, 1895.

POPULATION OF STATE.—Since 1800 the total population has been as follows.

1890	376,530	1860	326,073	1830	269,328
1880	346,991	1850	317,976	1820	244,022
1870	318,300	1840	284,574	1810	214,460

In 1870-80 increase was 28,691, or 9·01 per cent, and in 1880-90, 29,539, or 8·51 per cent. For earlier population figures see STATE AND CITY SUPPLEMENT of April, 1895, page 13.

SAVINGS BANKS' INVESTMENTS—PRIVILEGES AND RESTRICTIONS.—The laws in this State relating to savings banks investments were remodeled by the Legislature of 1895. The act referred to was approved on March 29, 1895, and went into effect on July 1 of the same year. It is as follows: [In 1899 certain changes were made in sections 8, 9 and 16, which we have incorporated below.]

AN ACT to regulate the investments of savings banks.

Be it enacted by the Senate and House of Representatives in General Court convened:

Section 1. On and after July 1, 1895, savings banks shall make investments of their funds in the following classes of securities only:

1st. In notes secured by first mortgages of real estate situated outside of New Hampshire, which at the time is improved, occupied and productive; but not exceeding 25 per cent of the deposits shall be so invested.

3d. In notes secured by collateral in which the bank is at liberty to invest, of at least equal value; but the amount of any one class of securities so taken as collateral, added to that which the bank may own at the time, shall not exceed the total limit of that class of securities; and not exceeding 25 per cent of the deposits shall be so invested

4th. In notes secured by collateral of securities which are listed on the stock exchanges of Boston and New York, the listed price of which shall at all times be at least ten per cent in excess of the face of the note; but not exceeding fifteen per cent of the amount of the deposits shall be so invested.

5th. In notes of individuals or corporations, with one or more indorsers, but not exceeding five per cent of the amount of its deposits to any one person or corporation, and not exceeding twenty per cent of the deposits shall be so invested, and not exceeding ten per cent of the deposits shall be invested in notes of individuals or corporations resident outside of the New England States.

6th. In the public funds of the United States or those for which the faith of the United States is pledged to provide for the payment of the interest and principal, including the bonds of the District of Columbia.

7th. In the bonds or notes of this State, or of any county, city, town, precinct or district of this State.

8th. In the authorized bonds, or interest-bearing obligations, of any other New England State, or of the States of New York, New Jersey, Pennsylvania, Delaware, Maryland, Ohio, Indiana, Illinois, Kentucky, Missouri, Michigan, Wisconsin, Minnesota, Iowa, Kansas, Nebraska, North Dakota, South Dakota, Colorado, California, Oregon, Montana, Wyoming, Washington, Utah, or the territories of Arizona and New Mexico.

9th. In the authorized bonds or notes of any county, city, town, school district, or other municipal corporation of any of the foregoing States whose net indebtedness does not exceed 5 per cent of the last preceding valuation of the property therein for taxation, not issued in aid of railroads, and in the authorized bonds or notes of any city of 100,000 inhabitants of any of the foregoing States whose net indebtedness does not exceed 7 per cent of the last preceding valuation of the property therein for taxation; *provided, however*, that the bonds or notes of any county of less than 10,000 inhabitants, or of any city, town or other municipal corporation of less than 20,000 inhabitants, or of any school district of less than 2,000 inhabitants, of any of the foregoing States, shall not be authorized investments, but not exceeding 30 per cent of the deposits shall be so invested.

The term "net indebtedness" shall be construed to denote the indebtedness of any city or town, omitting debt created for supplying the inhabitants with water, and deducting the amount of sinking funds available for the payment of municipal indebtedness.

10th. In the bonds of any railroad company incorporated under the authority of any of the New England States whose road is located wholly or in part in the same, and which is in possession of and operating its own road, and has earned and paid regular dividends for the two years next preceding such investment; or in the bonds guaranteed or assumed by such railroad company, of any railroad company so incorporated whose road is thus located; or in the bonds or notes of any railroad company incorporated under the laws of this State; but not exceeding twenty-five per cent of the deposits shall be so invested.

11th. In the bonds of any railroad incorporated under the authority of any State outside of New England which is in possession of and operating its own road, and has earned and paid regular dividends of not less than four per cent per annum on its capital stock for the five years next preceding such investment; *provided* said capital stock on which it pays dividends equals in amount one-third of the entire bonded indebtedness of said road, or in the bonds of any corporation guaranteed or assumed by said railroad; but not exceeding twenty per cent of the deposits shall be so invested. Street railroads shall not be considered railroads within the meaning of this and the last preceding section.

12th. In the bonds of corporations of this State whose net indebtedness at the time of such investment does not exceed its capital stock actually paid in and remaining unimpaired, but not exceeding five per cent of the deposits shall be so invested.

13th. In the bonds of street railway corporations located wholly or in part in cities of 50,000 inhabitants or more, situated outside of New Hampshire, whose net indebtedness at the time of such investment does not exceed its capital stock actually paid in and remaining unimpaired; *provided*, such corporation has earned and paid regular dividends on its capital stock for five years next preceding such investment, but not exceeding five per cent of the deposits shall be so invested.

14th. In the capital stock of any bank or trust company incorporated under the laws and doing business within this State; but the amount of such stock held by any savings bank as an investment and as collateral for loans shall not exceed one-tenth of the total capital stock of such bank or trust company; and not exceeding ten per cent of the deposits shall be so invested.

15th. In the stock of any national bank in the New England States and in the State of New York; but the amount of such stock held by any savings bank as an investment and as collateral for loans shall not exceed one-tenth of the total capital stock of such national bank, and not exceeding ten per cent. of the deposits shall be so invested.

16th. In the stock of any railroad corporation, exclusive of street railways, situated in whole or in part in New England, New York, Pennsylvania, Ohio, Indiana, Michigan, and Illinois, that has earned and paid regular dividends of at least four per cent for five years previous to such investment; but not exceeding twenty per cent of its deposits shall be so invested.

17th. In the stock of any manufacturing company in the New England States that has earned and paid regular dividends for five years previous to such investment, and whose net indebtedness does not exceed the amount of its capital stock fully paid in; but not exceeding ten per cent of the deposits shall be so invested.

18th. Any savings bank may purchase and hold land and buildings suitable and actually used by it in part for its banking-rooms, the total cost of which shall not exceed 10 per cent of its deposits.

19th. Any savings bank may hold and lease real estate acquired by foreclosure of mortgages owned by the bank, but all taxes, foreclosure expenses and cost of maintenance shall be paid out of the income of the bank.

20th. Deposits of cash on call or subject to check shall be made in some authorized banking or trust company incorporated under the laws of this State or the Commonwealth of Massachusetts, or in some national bank located in the New England States or in the City of New York.

Section 2. Whenever any person shall at the same time hold an office in both a national bank and a savings bank he shall give bond in double the amount required by existing law.

CITIES, COUNTIES AND TOWNS
IN THE
STATE OF NEW HAMPSHIRE.

NOTE.—*For debts of minor civil divisions not found among the statements given below, see "Additional Statements" at end of this State.*

BELKNAP CO.—MARK M. ROBINSON, Treas'r.

County seat is Laconia.

LOANS— *When Due.*
COURT HOUSE BONDS 1893—
4s, J&J, $30,000.....July 1, 1913
Interest payable at Nat'l Bank of the Republic, Boston, Mass.

Bonded debt Jan. 1, '98.	$50,000
Sinking fund assets.....	11,999
Net debt Jan 1, 1898....	38,001
Assessed valuation '98..	9,155,763
Assessment about ½ actual value.	
Population in 1890 was.....	20,321

BERLIN.—L. H. VEILLEUX, Treasurer.

This city is in Coos County.

LOANS— *When Due.*
SCHOOL BONDS—
4s, $9,000.....1900-1908
($1,000 yearly.)
IMPROVEMENT BONDS—
4½s, $70,000.....1913
FUNDING BONDS—
4s, $50,000.....1917
Bonded debt, Aug. 1,'98. $130,000
Floating debt..... 43,560

Total debt.....	$173,560
Sinking funds.....	17,500
Net debt Aug. 1, 1898....	156,060
Assessed valuation, real	2,097,718
Ass'd valuation personal	508,223
Total valuation 1898....	2,605,941
Assessment ½ actual value.	
Tax rate (per M.) 1898..	$24·30
Population 1890.	3,729
Population 1898 (est.).....	8,025

CLAREMONT.—This town is in Sullivan County.

LOANS— *When Due.*
TOWN HALL BONDS.
4s, ..., $42,500.....1900
($2,500 due yearly) to.....1916
REFUNDING BONDS—
4s, J&J, $25,000 .....Jan. 1, 1909
4s, J&J, 50,000 .....Apr. 1, 1914
Bonded debt Feb. 15, '99. $140,000
Floating debt..... 36,130

Total debt Feb. 15, '99...	$176,130
Sinking fund assets.....	18,085
Net debt Feb. 15, 1899...	158,045
Total assessment 1899..	3,223,905
Actual value (about).....	4,400,000
Tax rate (per $1,000)'99.	22·20
Population in 1890 was..	5,565
Population in 1899 (est.)	7,000

INTEREST is payable at Claremont, or at the National Bank of Redemption, Boston.

CONCORD.—{NATHANIEL E. MARTIN, Mayor. {J. A. COCHRAN, City Clerk.

Concord is the capital of the State and the county seat of Merrimack County. Its water works more than take care of the interest on the water bonds.

LOANS— *When Due.*
BRIDGE BONDS—
4s, J&J, $20,000. July 1, '04 to '07
($5,000 due yearly.)
2¾s, ... $7,000..... 1901-1902
MEMORIAL ARCH BONDS—
4s, J&J, $5,000.....July, 1900
*POLICE STATION BONDS—
4s, J&J, $17,000.....July 1, 1903
*PUBLIC PARK BONDS—
3½s, J&D, $25,000...June 1, 1914
SEWER BONDS—
4s, J&J, *$12,000...July 1, 1904
3½s, J&D, 25,000...June 1, 1914
3½s, J&D, 9,000...Dec. 1, 1914
3½s, J&J, 25,000...July 1, 1917
WATER PRECINCT BONDS—
3½s, M&N, $15,000.Nov. 1, 1900
3½s, M&S, 20,000.Mch. 1, 1922
4s, M&N, 10,000.Nov. 1, 1899
4s, J&J, $100,000...Jan.,'01 to '11
($10,000 due yearly to 1909 and $5,000 in 1910 and 1911.)

WATER PREC'CT BONDS (Con.)
4s, J&J, $70,000..Jan.,'13 to '19
($10,000 due yearly.)
4s, A&O, $45,000....Oct. 1, 1912
4s, J&J. 400,000....Jan. 1, 1922
*WIDENING PLEASANT ST. EX.—
4s, J&D $13,800.....June 1, 1905
†UNION SCHOOL DIST. BONDS—
4s, J&J, $45,000..... July 1, 1900
($15,000 due y'rly) to July 1, 1902
PENACOOK SEWER BONDS—
4s, F&A, $5,000.....Aug. 1, 1903
4s, F&A, 6,000.....Aug. 1, 1908
4s, M&N, *5,000.....May 1, 1913
Subject to call after May 1, 1908
4s, J&J, $3,000...July 1, '14 to '19
($500 due yearly.)
WEST CONCORD SEWER PREC'T—
4s, A&O, $17,000.Oct., 1902 to '12
EAST CONCORD SEWER PREC'CT—
4s, J&J, $2,000...1900-'05-'10-'15

Bonded debt Jan. 1, 1899.	$915,300
Floating debt.....	6,400
Sinking funds.....	4,000

*Exempt from tax when owned by Concord residents. †Coupon bonds

EXPLANATORY OF BONDS.—The Penacook sewer bonds were issued on the city's credit for the Penacook sewer district, the interest and principal being payable from a special tax on that district. The school district bonds were issued under a special act of the State Legislature. The school districts have by their votes and by their agents bound themselves to repay the city all sums expended on account of the principal or interest of these bonds.

INTEREST is paid at city treasury and at Nat. Revere Bank, Boston.

CITY PROPERTY.—The city valued its buildings and other property on January 1, 1899, at $250,000, and besides this has water works valued at $900,000 which are the property of the "precinct."

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows:

Years.	*Total Assessed Valuation.*	*Tax.*	*Rate of Tax per $1,000.*
1899.....	$11,218,886	.....	$20·00
1898.....	11,178,244	$222,333	20·00
1897.....	11,200,690	233,762	21·20
1896.....	11,228,515	260,589	24·00
1890.....	10,243,857	176,081	17·60
1880.....	10,150,586	172,831	.....

POPULATION.—In 1890 population was 17,004; in 1880 it was 13,843; in 1870 it was 12,241; in 1899 it was estimated at 18,000.

DOVER.—{CHAS. A. FAIRBANKS, Mayor. WM. K. CHADWICK, Treasurer.

This city is the county seat of Strafford County.

LOANS— *When Due.*
REFUNDING LOANS—
4s, J&J, $60,000..July 1, 1900-'05
CITY HALL BONDS—
4s, A&O, $48,000..Apr. 1, '06-'09
4s, A&O, 22,000..Apr. 1, '10-'11
4s, A&O, 111,000....Apr. 1, 1912
FUNDING AND BRIDGE BONDS—
4s, J&J, $85,000..July 1, 1900-'16
Water loan notes 4½s....$313,500

Bonded debt Jan. 1, 1899.$341,000
Water debt (additional).. 313,500
Assessed valuation, real.5,784,367
Ass'd valuat'n, personal.2,936,483
Total valuation 1898....8,720,850
Assessment about ⅘ actual value.
Tax rate (per M.) '98.... $19·50
Population 1890..... 12,790
Population 1899 (est.)... 13,000

INTEREST on refunding loan and city hall bonds payable at Boston.

CITY PROPERTY.—The city has assets, including water-works, to the value of $416,384.

EXETER.—This town is in Rockingham County.

Bonded debt Feb. 15, '99 $78,300
Floating debt..... 3,000
Total debt Feb. 15, 1899. 81,300
Assets..... 11,531
Net debt Feb. 15, 1899... 69,769
Tax valuation, real.....2,389,142

Tax valuation, pers'l... $858,340
Total valuation 1899... 3,247,482
Assessment about ⅔ actual value.
Total tax (per $1,000) 1899.$20·00
Population in 1890 was.....4,284

The bonds all bear interest at the rate of 4 per cent, and are issued for street improvement, library and refunding purposes. They are nearly all held by local investors.

TAX FREE.—Bonds are tax exempt if owned by residents.

FARMINGTON.—ALBERT GARLAND, Treasurer.

This town is in Strafford County.

REFUNDING BONDS—
4s, J&J, $56,500.....Jan. 1, 1917
Subject to call Jan. 1, 1907
Total debt Feb. 15, 1899..$66,511
Assets..... 15,851

Net debt Feb. 15, 1899.. $50,660
Tax valuation 1899.....1,163,032
Tax rate (per $1,000) '99. 23·20
Population in 1890 was.....3,064
Population in 1899 (est.).....3,000

FRANKLIN.—{FRANK H. DANIELL, Mayor. FRANK PROCTOR, Treasurer.

Franklin is in Merrimack County.

LOANS— *When Due.*
TOWN BONDS—
4s, F&A.,$30,000....Aug. 1, 1917
WATER BONDS 1891—
4s, A&O, $80,000.....Apr. 1, 1916
Subject to call after Apr. 1, 1901
4s, A&O, $12,000.... Apr. 1, 1914
REFUNDING BONDS—
3½s, F&A., $40,000..Aug., '02-'09
Bonded debt Jan. 1, 1899.$162,000

Floating debt..... $20,398
Total debt Jan. 1, '99.. 182,398
Assets..... 11,992
Net debt Jan. 1, 1899.. 170,406
Tax valuation 1899.... 2,603,070
Assessment about ¾ actual value.
Tax rate (per $1,000) 1899.$18·50
Population in 1890 was.....4,085
Population in 1899 (est.).....5,500

INTEREST payable at First Nat. Bank, Boston or Treasurer's office.

HILLSBOROUGH CO.—FRANK C. LIVINGSTON, Treasurer. County seat is Nashua.

LOANS— *When Due.*
BUILDING BONDS—
4s, June, $40,000....June 1, 1921
4s, March, $120,000..March, 1915
FUNDING BONDS 1894—
4s, J&J, $117,000.....Jan. 1, 1914
Optional after Jan. 1, 1894
REFUNDING BONDS—
4s, Sept., $35,000.....Sept. 1910

Bonded debt Jan., '99....$312,000
Floating debt Jan., '99.. 19,854
Total debt Jan., '99..... 331,854
Sink. fund & cash assets.. 34,334
Net debt Jan. 1, 1899.... 297,520
Tax valuation 1898....61,130,965
Population in 1890 was....93,247
Population 1899 (about) ..100,000

HILLSBORO BRIDGE FIRE PRECINCT.—Located in Hillsborough County.

LOANS— *When Due.*
SEWER BONDS—
4s, ... $21,000.....
WATER BONDS—
4s, J&J, $45,000.....Jan. 1, 1917

Interest payable in Hillsborough.
Total debt Feb. 15, 1898..$66,000
Tax valuation 1896.....757,926
Tax rate 1897 (per M.)..... 2·35
Population in 1897 (est.)....2,500

KEENE—{GEO. H. EAMES, Mayor. FRANK H. WHITCOMB, City Clerk.

This city is the county seat of Cheshire County.

LOANS— *When Due.*
3s, Loan, $25,000.On or before '04
RAILROAD AID BONDS—
4s, J&J, $60,000,.....July 1, 1900
($15,000 yearly) to July 1, 1903
4s, J&J, $10,000,.....July 1, 1904
SEWER BONDS—
s, J&J, $60,000.....July 1, 1905
($15,000 yearly) to July 1, 1908
4s, J&J, $10,000.....July 1, 1909
WATER BONDS—
4s, A&O, $5,000.....Oct. 1, 1913
4s, A&O, 40,000.....Oct. 1, 1914
($10,000 yearly) to Oct. 1, 1917

WATER BONDS (Con.)—
3½s, J&J, $7,000.....Jan. 1, 1910
3½s, J&J, 30,000.....Jan. 1, 1911
($10,000 yearly) to Jan. 1, 1913
Bonded debt Jan. 1, '99 $272,000
Cash and sinking funds 77,063
Net debt Jan. 1, 1899.. 194,937
Water debt (included).. 117,000
Assessed valuation '98.. 6,283,854
Tax rate (per M.) 1898.. 14·90
Population 1890 was.... 7,446
Population 1899 (est.).. 8,000

INTEREST on all issues is payable at the City Treasury, and on the water 4 per cents also in Boston.

CITY PROPERTY.—The city owns its water works, valued on January 1, 1898, at $200,000, and other property to the amount of $85,349. Water works are more than self supporting. The railroad loans were a gratuity to the Manchester & Keene RR., and are not offset by any railroad securities in the hands of the city.

LACONIA.—S. C. FRYE, Clerk.

Laconia (City) is in Belknap County.

LOANS— *When Due.*
SEWER AND FUNDING BONDS—
4s, J&J, $65,000..... .....
4s, A&O, $141,000..... .....
Coupon notes, 3½s.....$11,000
Interest payable at Boston.
Bonded debt Feb. 15, '99.$217,000

Floating debt..... $34,414
Total debt Feb. 15, '99... 251,414
Available assets..... 24,354
Net debt Feb. 15, 1899.. 227,060
Tax valuation 1898.....4,362,084
Tot'l tax (per M.) '98..... 20·70
Population in 1890 was.....6,143

MANCHESTER.—{JAMES E. DODGE, Auditor. F. L. ALLEN, Treasurer.

This city is one of the county seats of Hillsborough County.

LOANS— *When Due.*
BRIDGE BONDS—
4s, J&J, $60,000.....July 1, 1911
4s, J&J, 55,000.....1900-1901
($25,000 in 1900,$30,000,'01.)
CEMETERY BONDS—
5s, J&J, $50,000.....July 1, 1913
FUNDING BONDS—
4s, A&O, $50,000....April 1, 1905
4s, A&O, 50,000....April 1, 1907

LOANS— *When due.*
FUNDING BONDS—(CON)
4s, A&O, $50,000....April 1, 1909
4s, A&O, 5,000....April 1, 1911
3½s,A&O,100,000....April 1, 1919
IMPROVEMENT BONDS—
4s, J&J, $100,000....Jan. 1, 1913
4s, J&J, 100,000....Apr. 1, 1914
4s, A&O, 100,000....Apr. 1, 1915
4s, A&O, 100,000....Apr. 1, 1916

LOANS— *When Due.*
SCHOOL BONDS—
4s, J&J, $160,000....July 1,'00-15
4s, J&J, 40,000....July 1, 1916
WATER BONDS
6s, J&J, $100,000..Jan. 1, 1902
5s, F&A, 100,000..Aug. 1, 1913
4½s, M&N, 100,000..Nov. 1, 1913

WATER BONDS—(Con.)
4s, J&J, $100,000..Jan. 1, 1907
4s, J&J, 100,000..July 1, 1910
4s, J&J, 100,000..Jan. 1, 1912
4s, A&O, 50,000..Oct. 1, 1914
4s, J&J, 100,000..July 1, 1915
4s, J&D, 50,000..Dec. 16, 1915
4s, J&J, 100,000..Jan. 1, 1917

PAR VALUE.—The city's bonds are for $100, $500 and $1,000. They are mostly of the denomination of $1,000 each.

INTEREST on bridge and water bonds of 1872 is payable at Treasurer's office, Manchester; on all other issues at Suffolk Bank, Boston.

TOTAL DEBT.—The subjoined statement shows Manchester's total municipal debt, including the water debt, on the dates named.

	Aug. 1,'99;	Jan. 1,'99.	Jan. 1,'98.	Jan. 1,'97.
Total bonded debt.....	$1,920,000	$1,855,000	$1,890,000	$1,917,250
Water debt (incl. above).	900,000	900,000	900,000	900,000

In addition to the bonded debt the city had on August 1, 1899, a floating debt of $10,000. Sinking fund Aug. 1, 1899, $189,156.

VALUATION, TOTAL DEBT, ETC.—The assessed valuation (about 70 per cent of cash value) and the tax rate have been as follows:

	Assessed Valuation. Real.	Personal.	Total.	Tax Rate per $1,000.
1899.....	$25,595,943	$5,895,841	$31,491,784	$19·50
1898.....	26,265,034	4,723,454	30,988,488	19·50
1897.....	25,831,832	4,655,114	30,486,946	20·80
1896.....	25,031,116	4,412,552	29,443,668	18·60
1890.....	19,884,300	4,206,300	24,090,650	19·10
1880.....	.....	.....	17,735,990	.....

POPULATION.—In 1890 population was 43,983; in 1880 it was 32,630; in 1870 it was 23,536. Estimated population in 1899, 60,000.

MEREDITH FIRE DIST.—A. S. CLOUGH, Sec.

Meredith is in Belknap County.

LOANS— *When Due.*
WATER BONDS 1893—
4½s, J&J, $40,000..July, 1923-'26
4½s, A&O, 4,500.....1902-1910
($500 yearly from Oct., 1902.)

Interest is payable in Boston.
Bonded debt Jan. 20, '99 $44,500
Tax valuation 1898..... .269,770
Assessment about ½ actual value.
Tax rate (per $1,000) '98...$27·70
Population 1895 (about).....1,000

MERRIMACK CO.—FRANK L. GERRICK, Treas.

County seat is Concord.

LOANS— *When Due.*
FUNDING BONDS—
4s, A&O, $5,000.....Oct. 1, 1900
4s, A&O, 6,000.....Oct. 1, 1901
4s, A&O, 85,000.....Oct. 1, 1902
($5,000 ann. to 1906 and $6,000 annually 1907 to 1916).

Interest payable at Concord.
Tot. bond. debt Aug. 1, '99.$101,000
Tax valuation 1898....25,857,287
Tax rate (per $1,000) '98...$18·50
Population 1896 (est.).....50,000
Population 1890 was.....49,435

MILFORD.—F. W. SAWYER, Treasurer.

This town is in Hillsborough Co. Bonds are exempt from taxation.

LOANS— *When Due.*
WATER BONDS OF '91 & '93.—
4s, J & J....$65,000 July 1, 1921
Subject to call after July 1, 1911
4s, J & J....$10,000 July 1, 1923
SCHOOLS AND FUNDING—
4s, F&A, $45,000.....Feb. 1, 1924
Interest on first loan is payable in Boston, on others in Milford.
Bonded debt Feb. 9, '99.. $120,000
Floating debt..... 2,500

Total debt..... $122,500
Sinking fund..... 13,400
Net debt Feb. 2, 1899.... 109,100
Tax valuation, real.....1,430,110
Tax valuation, personal. 572,576
Total valuation 1898....2,002,686
Assessment is 75 p. c. real value.
Total tax (per $1,000) 1898.$20·00
Population in 1890 was.....3,014
Population in 1880 was.....2,398
Population 1898 (about).....4,000

NASHUA.—{JASON E. TOLLES, Mayor. A A HALL, City Clerk.

This city is in Hillsborough County.

LOANS— *When Due.*
ENGINE HOUSE—(gold)—
4s, g., J&D, $15,000g.June 1, 1918
FUNDING FLOATING DEBT—
6s, J&J, $75,000.....July 1, 1901
4s, J&D, 200,000.....1911-1915
($40,000 due yearly on June 1.)
4s, g., M&N, $100,000g.May 1, '15
4s, J&J, $42,508.....Jan. 1, 1918

FLOATING DEBT, SCHOOL AND STREET—
4s, g., J&D,$200,000g.June 1,1913
SCHOOL BUILDING—
4s, F&A, $10,000....Aug. 1, 1900
4s, F&A, 10,000....Aug. 1, 1904
4s, A&O, 25,000 g..Oct. 1, 1916

INTEREST on the funded floating debt bonds due from 1911 to 1915 is payable at the City Treasurer's office; on the school building bonds by Blake Bros. & Co., Boston; on the funded floating debt bonds due 1901 at the City Treasurer's office, or at the First National Bank, Boston; on all others at the City Treasurer's office, or at the National Bank of the Commonwealth, Boston.

TOTAL DEBT.—The city's bonded debt on January 1, 1899, was $682,508; floating debt, $40,220; total debt, $722,729; sinking fund and cash and uncollected taxes, $120,823; net debt, $601,905.

ASSESSED VALUATION.—Total assessed valuation (which is about 75 per cent of actual value) was in 1899 $14,129,515. Total tax per $1,000 in 1899 was $20·50.

POPULATION in 1898 (est.) 24,000; in 1890 was 19,311.

NEWPORT.—P. A. JOHNSON, Treasurer.

This town is in Sullivan County.

LOANS— *When Due.*
6s, J&J, $84,300..... 1901
5s, F&A, 8,200..... .....
6s, J&J, 10,000..... .....
Town debt Feb. 3, 1899..$102,500
Water debt (additional).. 51,300

Total debt Feb. 3, 1899..$153,800
Tax valuation 1898.....1,427,128
Total tax (per $1,000) '98...$23·60
Population in 1890 was.....2,623
Population 1898 (estimated) 3,000

PENACOOK.—WILLIS G. BUXTON, Treasurer.

Penacook is in Merrimack County.

LOANS— *When Due.*
WATER WORKS—
4½s, M&N, $70,000...July 1, 1922
Subject to call July 1, 1907
Bonded debt Feb. 15, '99..$70,000

Floating debt..... $1,500
Total debt Feb. 1, 1899.... 71,500
Tax valuation 1896.....629,000
Assessment from ⅔ to ¾ actual val.
Total tax (per $1,000) '98..$19·50

INTEREST is payable at the office of E. H. Rollins & Sons, Boston.

PORTSMOUTH.—GEO. D. MARCY, City Clerk.

This city is one of the county seats of Rockingham County. The city issued $343,000 bonds in aid of the Portsmouth & Dover RR., and received in return stock of the par value of $344,000. This stock is now worth considerable more than its face value, and the city has been selling it and applying the proceeds to the payment of the railroad bonds. When all these bonds shall have been paid the city will still have on hand a considerable balance from the sale of the stock.

LOANS— NAME AND PURPOSE.		Interest— P. Ct.	Payable.	Principal.— When Due.	Outstand'g.
Municipal bonds issued for schools, sewers, etc.	1883	4	A & O	Apr. 1898 to 1900 Part due yearly.	$4,500
	1886	4	A & O	Apr. 1, 1901	10,000
	1884	4	A & O	Oct. 1, 1904	47,000
	1889	4	J & J	Jan. 1, 1909	50,000
	1894	4	M & N	May 1, 1914	40,000
	1889	4	M & N	Nov. 1, 1914	57,000
	1896	4	J & J	July 1, 1916	175,000
	Optional after July 1, 1912.				
Ports. & Dov. RR ref.	1893	4	J & J	Jan. 1, 1913	160,000
Water bonds	1892	4	J & J	Jan. 1, 1907	160,000
do	1892	4	J & J	Jan. 1, 1912	165,000

INTEREST is payable in Boston and Portsmouth.

TAX FREE.—None of the above bonds are taxed in Portsmouth.

PAR VALUE.—Bonds are in $100, $200, $500 and $1,000 pieces; none registered except $19,500 of the issue of 1884.

TOTAL DEBT on January 1, 1899, including the water debt, was $933,500; assets, $552,772; water debt (included), $325,000; net debt, $345,443. The city owns, in addition to the water-works and the Portsmouth & Dover RR. stock above mentioned, real estate, including schools, etc., which is valued at $185,700; personal property (including fire department) valued at $51,007. The par value of the Portsmouth & Dover stock held by the city on January 1, 1899, was $111,200; market value over $150,000.

ASSESSED VALUATION.—Assessed valuation in 1898 of real estate and personal property was $8,619,385 (estimated at about ¾ actual value); tax rate (per $1,000) $21 00.

POPULATION.—In 1890, 9,827; in 1880, 9,690; in 1870, 9,211; estimated in 1899 at more than 11,000.

ROCHESTER.—{W. G. BRADLY, Mayor. CHAS. W. BROWN, City Clerk.

This city is in Strafford County. Bonds are tax exempt.

LOANS—	When due.
SEWER BONDS—	
3½s, J&J, $111,600	Jan. 1, 1900 ($6,500 due yearly.)
WATER BONDS, 1892.—	
4s, J&D, $200,000	June 1, 1922
Bonded debt Jan. 1, 1899	$317,000
Floating debt	57,945

Total debt	$374,945
Sinking fund	24,641
Net debt Jan. 1, 1899	350,304
Tax valuation 1898	3,942,570
Assessment about ¾ actual value.	
Total tax (per $1,000) '98	$20·00
Population in 1890 was	7,396
Population in 1899 (est.)	8,000

INTEREST on sewer bonds is payable at city treasury, on water bonds in Boston, Mass.

ROCKINGHAM CO.—WM. H. C. FOLLANSBY, Treasurer.

County seats are Exeter and Portsmouth.

LOANS—	When due.
COURT HOUSE BONDS, 1893.	
4s, J&J, $40,000	July 1, 1918
REFUNDING BONDS, 1893.	
4s, J&J, $20,000	July 1, 1903
4s, J&J, 12,500	July 1, 1905
COUNTY BONDS—	
4s, ... $20,000	Oct. 1, 1901
4s, ... 80,000	June 1, 1911
3½s, A&O, $35,000	Apr., '06 to '10

Interest is payable in Exeter.

Bond. debt Jan 1, '99	$172,500
Floating debt	25,000
Total debt Jan. 1, 1899.	197,500
Cash on hand Jan. 1, '99	8,696
Net debt Jan. 1, 1899	188,804
Tax valuation 1898	26,843,208
County property 1895	274,105
Population in 1890 was	49,650

SOMERSWORTH.—B. F. HANSEN, Treas'r.

This city is in Strafford County.

LOANS—	When Due.
GEN'L INDEBTEDNESS BONDS—	
4s, A&O, $118,000	Oct. 1, 1900 to Oct. 1, 1918 ($2,000 yearly to 1909; $4,000 to '14; $5,000 to '17; $63,000 in '18.)
WATER-WORKS BONDS—	
4s, A&O, $177,000	Oct. 1, 1903-'18 ($2,000 yearly to 1907; $3,000 to '12; $4,000 to '17; $132,000 in '18.)

Bonded debt Jan. 1, 1899	$297,000
Assessed valuation 189	3,129,000
Assessment about actual value.	
Tax rate (per $1,000) '98	$20·90
Population in 1890	6,300
Population in 1899 (est.)	7,000

INTEREST is payable at Old Colony Trust Co., Boston.

STRAFFORD CO.—GEORGE D. NOWELL, Treas

County seat is Dover.

LOANS—	When Due.
FUNDING BONDS—	
4s, J&D, $20,000	Dec. 1, 1899
($10,000 due y'rly) to	Dec. 1, 1900
4s, J&D, $5,000	Dec. 1, 1901
4s, J&D, 70,000 g	Dec. 1, 1911
JAIL NOTE—	
4½s, A&O, $25,000	Oct. 19, 1908

Total debt Jan. 1, 1899	$120,000
Cash, etc	55,804
Net debt Jan. 1 1899	64,496
Tax valuation in 1898	21,054,714
Av. tax rate (p. $1,000) '98	$19·50
Population in 1890 was	38,442

INTEREST on the 4 per cent bonds is payable at the National Bank of Redemption, Boston, Mass.

WHITEFIELD.—This village is in Coös County.

LOANS—	When Due.
WATER BONDS, 1894—	
4s, J&J. $60,000	Jan. 1, 1914 Optional after Jan. 1, 1899
Total debt Jan. 1, 1898	$71,525
Assets	4,855

Net debt Jan. 1, 1898	$66,670
Tax valuation 1898	718,708
Assessment about ½ actual value.	
Tax rate (per $1,000) '98	$19·00
Population 1890 (Town)	2,041
Populat'n 1895 (Village) est.	1,500

INTEREST is payable at the Whitefield Bank & Trust Co.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding all minor civil divisions in the State of New Hampshire which have reported an indebtedness of over $10,000, and which are not represented among the foregoing detailed reports. We add the population in 1890.

Location—	Total Debt. $	Assets. $	Assessed Valuat'n. $	Tax Rate. $	Population.
Alton, Belknap Co	21,723	4,928	611,606	21·00	1,372
Antrim, Hillsborough Co	48,132	2,856	629,905	21·16	1,248
Ashland, Grafton Co	33,255	888	574,718	13·90	1,193
Barnstead, Belknap Co	11,034	4,361	476,250	22·50	1,264
Barrington, Strafford Co	50,558	10,006	438,192	20·50	1,408
Bethlehem, Grafton Co	12,200	919	722,293	18·70	1,267
Boscawen(tn), Merrimack Co.	80,800	1,800	607,470	18·60	1,487
Campton, Grafton Co	18,015	8,275	346,747	20·00	982
Canterbury, Merrimack Co.	13,524	3,521	425,407	16·00	964
Cheshire County	13,500	15,024	17,979,702	.....	29,579
Conway, Carroll Co	19,728	1,529	874,804	16·20	2,331
Coös County	60,040	15,150	10,096,190	.....	23,211
Dalton, Coös Co	19,371	3,811	159,009	29·15	596
Derry, Rockingham Co	24,021	8,754	1,243,335	19·50	2,604
Dorchester, Grafton Co	15,531	3,899	100,930	31·50	379
Dublin, Cheshire Co	19,315	20,222	557,941	12·50	582
Epping, Rockingham Co	33,229	4,612	694,588	19·50	1,721
Goffstown, Hillsborough Co.	47,884	1,445	1,197,884	14·10	1,981
Gorham, Coös Co	11,464	3,354	503,006	20·00	1,710
Grafton County	35,831	8,901	17,707,955	.....	37,317
Hanover, Grafton Co	26,954	21,916	1,104,336	17·60	1,817
Harrisville, Cheshire Co	15,417	4,560	335,100	17·00	748
Haverhill, Grafton Co	53,152	10,289	1,256,097	21·40	2,545
Henniker, Merrimack Co.	10,266	2,085	695,177	19·50	1,385
Hillsborough, Hillsbor'h Co.	97,771	10,622	1,138,150	19·70	2,120
Hollis, Hillsborough Co	10,107	1,876	5 0,732	15·30	1,000
Lancaster, Coös Co	110,263	13,633	1,447,727	22·80	3,373
Lebanon, Grafton Co	134,147	20,992	2,566,736	18·40	3,763
Lisbon, Grafton Co	36,500	4,029	1,075,670	20·40	2,060
Littleton, Grafton Co	126,536	24,025	1,676,579	23·40	3,365
Lyme, Grafton Co	20,299	6,360	462,996	17·50	1,154
Meredith, Belknap Co	48,493	8,968	608,871	22·90	1,642
Milton, Strafford Co	49,188	49,599	595,742	17·70	1,640
New Boston, Hillsbor'gh Co.	15,100	3,268	581,635	15·40	1,067
Newcastle, Rockingham Co.	24,694	4,347	275,350	15·90	488
Nottingham, Rock'gham Co.	16,067	2,037	320,903	16·70	988
Pembroke, Merrimack Co.	12,450	2,396	1,188,832	14·40	3,172
Peterborough, Hillsboro' Co.	84,251	14,367	1,404,305	18·60	2,507
Pittsfield, Merrimack Co	58,304	15,924	1,123,735	20·00	26·05
Plaistow, Rockingham Co.	21,042	1,569	342,536	17·00	1,085
Raymond, Rockingham Co.	32,433	2,575	417,256	18·20	1,131
Rollinsford, Strafford Co	10,247	140	1,179,666	16·10	2,003
Sandwich, Carroll Co	17,352	.....	443,114	27·50	1,303
Seabrook, Rockingham Co.	11,495	5,361	291,775	20·00	1,672
Springfield, Sullivan Co	15,542	3,396	136,982	28·00	540
Stewartstown, Coos Co	10,874	861	375,556	16·20	1,002
Strafford, Strafford Co	10,249	4,406	445,474	19·00	1,304
Sullivan County	17,421	8,610	8,641,991	.....	17,304
Sunapee, Sullivan Co	15,466	2,055	446,486	17·30	900
Thornton, Grafton Co	10,560	7,288	180,232	30·60	632
Tilton, Belknap Co	22,492	8,158	858,739	19·00	1,521
Walpole, Cheshire Co	16,976	6,116	1,525,870	14·30	2,163
Warner, Merrimack Co	23,566	874	638,741	15·20	1,383
Wilton, Hillsborough Co	41,976	3,413	946,280	16·00	1,850
Winchester, Cheshire Co	25,940	4,892	1,249,474	16·50	2,584
Wolfeborough, Carroll Co	105,028	4,404	1,109,268	23·40	3,020
Woodstock, Grafton Co	21,506	18,312	199,326	25·60	341

State of Vermont.

ITS

DEBT, RESOURCES, &c.

Admitted as a State (Act February 18 1791) March 4, 1791
Total area of State (square miles) - - - - 9,565
State Capital - - - - - - - - Montpelier
Governor (term expires Oct. 1900) - - Edw. C. Smith
Secretary of State, (term expires Oct. 1900) - Fred. A. Howland
Treasurer, (term expires Oct. 1900), - - John L. Bacon

Legislature meets biennially in even years the first Wednesday in October, and length of session is not limited.

HISTORY OF DEBT.—For a brief history of the Vermont State debt see STATE AND CITY SUPPLEMENT of April, 1895, pages 15 & 16.

The liabilities of the State on July 1, 1899, were as follows:

LOANS— NAME AND PURPOSE.	Interest.— Rate.	Payable.	Principal.— When Due.	Outstand'g.
Agricultural College Fund	6	J & D	June 1, 1910.	$135,500 00
Floating debt July 1, 1899	..	.....	.....	355,973 84
State school tax to be distrib'd	5	.....	.....	87,381 82
do highway do do	5	.....	.....	87,381 82

INTEREST is payable at the State treasury.

TOTAL DEBT, ETC.—The total debt of the State on July 1, 1899, was $666,237 47. On July 1, 1899, the total resources were $879,248 33, including cash on hand and in banks $133,632 91.

ASSESSED VALUATION.—The State's assessed valuation and tax rate have been as follows:

Years.	Assessed valuation.— Real.	Personal.	Total.	Tax rate per $1,000
1899	$117,642,114	$57,969,558	$175,611,672	$2·00
1898	116,141,979	58,621,654	174,763,633	1·50
1897	114,994,441	59,396,708	174,391,149	2·50
1896	113,700,464	60,996,759	174,697,223	1·00
1895	112,099,284	61,700,471	173,799,755	2·20
1894	112,087,665	63,045,247	175,132,912	1·00
1893	110,787,989	65,263,376	176,051 365	2·50
1890	112,895,125	65,157,388	178,052,513	.....

The tax rate for 1899 was $2·00 per $1,000, which includes State school and State highway taxes of 50 cents each per $1,000, collected and re-distributed to towns on a basis of the number of schools and road mileage.

DEBT LIMITATIONS.—There appears to be nothing in the Constitution or in the Statutes of Vermont providing a general limit to the debt-making power of municipalities. Whatever in each case the Legislature authorizes, the city, town, county or other civil division can issue. Of course the purpose of the improvement must be of a public character. Railroad subscriptions by towns are authorized by Section 2760, chapter 132 of the Revised Statutes, the section being as follows:

SECTION 2760. A town may aid in the construction of a railroad organized under the general law by issuing bonds to aid such railroad, by taking capital stock therein, or in such other manner as it directs-but the liability so assumed shall not exceed eight times the grand list of the town at the time. Such aid shall be given in the way provided in this chapter.

It will be noticed that this section contains a limit to the power granted of making subscriptions in aid of railroads—to wit: That the subscriptions shall not exceed eight times "the grand list." To evolve the "grand list" in Vermont, the authorities first prepare a schedule of all the property, real and personal, of each individual, with valuations entered at their real value in money, deducting debts owing; after this is done "the grand list" is made up by taking one per cent of that amount, according to Section 317, Chapter 25, of the Revised Statutes, which is as follows: "All taxable property shall be set in the list at one

"per cent of its value in money on the first day of April of the year "in which the list is made."

Following Section 2760, above cited, which authorizes subscriptions in aid of railroads, are other sections describing the method in which these subscriptions must be made, by calling a town meeting, voting, &c., &c. Then follows Section 2766, authorizing the issue of bonds.

SECTION 2766. Such town may issue bonds, with coupons payable semi-annually, at a rate of interest not exceeding seven per cent, to aid such road.

The only other *general* authority granted for the issue of bonds by municipal corporations in Vermont is that given for refunding outstanding bonds and notes. The Sections which grant this power are Sections 2769, 2775 and 2776, Chapter 132 of the Revised Statutes, Sections 2769 and 2776 are as follows:

SECTION 2769. A town which has outstanding and unpaid negotiable notes or bonds, issued to pay for stock subscribed to a railroad company, under any act of the general assembly, may issue other negotiable notes or bonds to pay or retire such outstanding notes or bonds.

SECTION 2,775. A town having outstanding and unpaid orders, notes-bonds or coupons, issued under any act of the Legislature, for the purpose of the erection of public buildings, or in aid of public improvements, or for the payment of soldiers' bounties, may issue other negotiable notes or bonds for the purpose of retiring the outstanding orders, notes, bonds and coupons, in the same manner that it may issue new notes or bonds to pay or retire outstanding notes or bonds issued in aid of a railroad; and the powers, restrictions, duties and liabilities of the town and town officers in the matter shall be the same as is provided by law in the case of the refunding by a town of town bonds issued in aid of a railroad; and the interest on such new notes or bonds shall be provided for in the same manner.

By Section 2776 municipal corporations other than towns have the same refunding powers granted them which are conferred upon towns by the two sections last above cited.

The only other section which we need quote is Section 2751 of Chapter 130, which names the objects for which towns may vote money. If money is appropriated for any other object, the Charter or a special statute must be looked to for the authority.

SECTION 2751.—Towns in town meetings may vote such sums of money as they judge necessary for the support of the poor; for laying out and repairing highways; for the prosecution and defense of the common rights and interests of the inhabitants, and for other necessary incidental town expenses.

POPULATION OF STATE.—According to the first census (1790) the population of Vermont was 85,425, of which 44,756 were males, 40,398 were females and 271 free colored. The total in 1800 was 154,465. Since that date each ten year aggregate is given below.

1890	332,422	1860	315,098	1830	280,652
1880	332,286	1850	314,120	1820	235,966
1870	330,551	1840	291,948	1810	217,895

SAVINGS BANKS INVESTMENTS—PRIVILEGES AND RESTRICTIONS.—The provisions of law relating to savings banks are found in Chapter 174 of the Vermont statutes, Sections 4066 to 4131 inclusive, as amended from time to time. The first section having reference to investments is Section 4096, which treats of *real estate mortgages*. It authorizes the investment of 70 p.c. of the assets in such mortgages, one-sixth at least of which "shall be upon real estate in this State"—that is Vermont. A proviso adds that only 50 per cent of the assets may be invested in mortgages on real estate outside of Vermont. Sections 4097 and 4098 relate only to obtaining and paying for insurance. Section 4099 is as follows, and has reference to investment on *personal security*.

SECTION 4099—No loans or investments on personal security shall be made except upon at least two approved names, not less than two of whom reside in this State or within fifty miles of the institution making such investment, and such personal loans or investments shall not be for a longer time than one year; and not more than one-third of the assets of a savings bank, savings institution or trust company shall be invested in personal securities.

Section 4100 only covers a single point; that is to say it restricts to *five* per cent of the deposits the amount which a savings bank may invest in the lot and building for the transaction of its business, and adds that a revenue may be derived from portions of the building not required for the bank's use. The next section (Section 4101) covers the most important of the provisions relating to investments that are contained in the law. We give the section in full below. The separation into paragraphs and the figures in parenthesis which number and begin the paragraphs are our own.

SECTION 4101—With the foregoing exceptions, the moneys deposited in Savings' Banks, Savings' Institutions and Trust Companies, and the income therefrom, shall be invested only as follows:

(1.) In the public funds of the United States, or public funds for the payment of principal and interest of which the faith of the United States is pledged;

(2.) In the bonds or notes of the counties, cities, towns, villages and school districts of the New England States, New York, Pennsylvania, Ohio, Michigan, Indiana, Illinois and Iowa;

(3.) In the stock of any national bank in the New England States, New York and the cities of Detroit, Chicago, St. Paul and Minneapolis; in the stock of any banking association or trust company incorporated under the authority of and located in this State;

(4.) In the municipal bonds, not issued in aid of railroads, of counties, cities and towns of five thousand or more inhabitants in the States of New Jersey, Wisconsin, Minnesota and Missouri, and in counties, cities and towns of ten thousand or more inhabitants in the States of Kansas, Nebraska, North Dakota, South Dakota, Oregon and Washington, but no investment shall be made in any of the counties, cities or towns in the States above named, except in cities of fifty thousand or more inhabitants, where the municipal indebtedness of such county, city or town *exceeds five per cent* of its assessed valuation, and when not issued in aid of railroads;

(5.) In the school bonds and independent school district bonds of New Jersey, Wisconsin, Minnesota and Missouri; and in the school bonds and independent school district bonds of school districts of two thousand or more inhabitants in the States of Kansas, Nebraska, North Dakota, South Dakota, Oregon and Washington, where the amount of such bonds issued does not exceed five per cent of the assessed valuation of the respective cities, towns and school districts.

(6.) In the public funds of any of the States named in this section; in notes with a pledge of any of the aforesaid securities, including deposit books or deposit receipts, issued by a savings bank, savings institution or trust company or banking association located in this State, as collateral, such notes not to exceed the par or market value of such security;

(7.) But no savings bank, savings institution or trust company shall hold, by way of investment or as security for loans, more than ten per cent of the capital stock of any one bank, nor invest more than ten per cent of its deposits, nor more than thirty-five thousand dollars in the capital stock of any one bank; and no such investments shall be made in the capital stock of any such banks, owned or loaned upon, to exceed in the aggregate one-fourth of the deposits of any savings bank, savings institution or trust company.

The amount of loan which can be made to one person or corporation, &c., is restricted by the next section, and we give it in full. It is as follows:

SECTION 4102—No savings bank, savings institution or trust company shall loan to any one person, firm or corporation, or the individual members thereof, more than five per cent of its deposits, nor more than thirty thousand dollars; nor shall such loan on personal security exceed ten thousand dollars.

We also give Section 4106 in full. It confers authority upon savings banks to make deposits on call in banks and trust companies in certain States and cities, and is as follows.

SECTION 4106.—The words "trust company" in this chapter shall be construed to include savings banks and trust companies. A savings bank, savings institution or trust company may deposit on call in banks, banking associations or trust companies in this State, or in the cities of New York, Boston or Chicago, or in national banks in the cities of St. Paul, Minneapolis and Kansas City, with or without interest, as may be agreed upon, sums not exceeding in the aggregate twenty per cent of the assets of such savings bank, savings institution or trust company.

Section 4107 enacts that savings banks may hold real estate acquired on foreclosure or otherwise taken to secure debt, but it must be sold within five years, &c. Section 4108 authorizes savings banks to demand and receive on loans 6 per cent interest.

CITIES, COUNTIES AND TOWNS
IN THE
STATE OF VERMONT.

NOTE.—*For places not given in alphabetical order among the following statements, see additional statements" at the end of this State.*

BARRE.—BURT H. WELLS, Treasurer.

This city is in Washington County.

LOANS—	When Due.
REFUNDING BONDS, 1896—	
4s, M&N, $15,000	May 1, 1906
4s, M&N, 15,000	May 1, 1911
4s, M&N, 15,000	May 1, 1916
4s, ..., 57,500	1919
(Subject to call after 1914.)	
SEWER BONDS—	
4s, J&J, $75,000	July 1, 1909
SCHOOL BONDS—	
4½s, J&J, $18,000	July 1, 1911

WATER BONDS—	
4s, ..., $165,000	1919
(Subject to call after 1914.)	
Bonded debt Mar. 1, '98.	$138,000
Floating debt	26,376
Total debt Mar. 1, 1898	164,376
Assets	56,908
Tax valuation 1897	2,594,211
Assessment about ⅔ actual value.	
Tax rate (per $1,000)	26·70
Population in 1897 (est.)	8,300
Population 1890	6,812

INTEREST on refunding bonds is payable at the National Bank of Redemption of Boston; on other bonds at National Bank of Barre.

BENNINGTON.—{E. D. WELLING, Moderator. {E. A. BOOTH, Clerk.

A shire town in Bennington County. (See "additional statements" for village of Bennington.)

LOANS—	When Due.
FUNDING NOTES—	
3¾s, ..., $30,000	April 3, 1902
REFUNDING BONDS—	
4s, J&J, $100,000	July 1, 1917
4s, ... 9,000	Jan, 1, 1900
4s, ... 10,000	Jan. 1, 1901

Bonded debt Jan. 1, '99	$119,000
Assessed valuati n, real	3,305,949
Assessed val't'n, pers'l	1,412,516
Total valuation, 1897	4,718,465
Tax rate (per M), '98	21·00
Population 1890	6,391
Population 1898 (est.)	8,000

BRATTLEBORO.—W. H. BRACKETT, Treas'r.

This town is in Windham County.

LOANS—	When Due.
BRIDGE BONDS—	
4s, J&J, $15,000	July 1, 1918
ROAD IMPV'T BONDS—	
4s, ... $4,000	1900-01
TOWN HALL BONDS—	
4s, J&J, $50,000	1909-19
Total debt Jan. 1, 1899	$76,000

Assessed valuat,ns, real	$2,810,635
Assessed valuations, p'l	1,816,715
Total valuations 1898	4,627,350
Assessment about ½ actual value.	
Total tax rate (per M)	$20·10
Population in 1898 (est.)	7,000
Population in 1890	6,862

INTEREST on town-hall and bridge bonds is payable in New York; on other bonds in Brattleboro.

BURLINGTON.—{ELLIOT M. DUTTON, Mayor. {L. C. GRANT, Treasurer.

This city is in Chittenden County.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
City improvement bonds	4	J & J	Jan. 1, 1914-15	$40,000
($20,000 due yearly.)				
Water bonds	4	J & J	Jan. 1, 1919	65,000
Refunding imp. bonds	4	J & J	Jan. 1, 1913	20,000
do do	4	J & J	Jan. 1, 1914	15,000
do RR. bonds, 1891	4	A & O	Apr. 1, 1931	160,000
Subject to call Apr. 1, 1911.				
do water bonds	4	J & J	Jan. 1, 1906	160,000
do do	4	J & J	Jan. 1, 1914	30,000
School bonds	4	A & O	Apr. 1, 1913	37,000
do	4	J & J	Jan. 1, 1914	20,000
do	4	A & O	Oct. 1, 1915	25,000
do	3½	J & J	July 1, 1923	85,000
Street improvement bonds	4	J & J	July 1, 1915	20,000
do	4	J & J	July 1, 1917	20,000
do	4	J & J	July 1, 1918	20,000

INTEREST on the refunding water bonds due in 1906 and on the refunding railroad bonds is payable at the Fourth National Bank, New York; on all other bonds at the office of the City Treasurer.

TOTAL DEBT, SINKING FUND, ETC.—The city's bonded debt on February 1, 1899, was $717,000, of which $255,000 was water debt; floating debt, $37,000; total debt, $754,000; sinking funds, $181,572 net debt, $572,428. The sinking fund is invested in city bonds, and the interest amounts annually to about $6,000. In addition 5 per cent of the taxes, amounting to about $6,000, is annually appropriated to the sinking fund.

ASSESSED VALUATION.—The assessed valuation (about 80% of actual value) and the tax rate have been as follows in years indicated:

Years.	Total Valuation.	Tax rate p. $1,000	Years.	Total Valuation.	Tax rate p. $1,000.
1898	$12,815,955	$15·00	1890	$10,145,172	$12·00
1897	12,884,690	15·00	1886	8,450,000	11·00
1895	12,139,800	15·00			

POPULATION.—In 1890 the population was 14,590; in 1880 it was 11,365; in 1870 it was 14,387. According to local figures the population in 1897 was about 17,000.

FAIR HAVEN.—Fair Haven is in Rutland County.

LOANS— When Due.
WATER BONDS—
4s, J&D, $24,000.....1905
Subject to call after 1895.

Bonded debt Aug. 12, '99. $24,000
Tax valuation 1898.....1,169,025
Tax rate (per $1,000) 1898. $19·50
Population 1890.....2,791

MIDDLEBURY.—Middlebury town, including the village of the same name, is situated in Addison County.

TOWN.

LOANS— When Due.
4s, ..., $27,500.....1899-1917
Bonded debt Mar. 1, 1898..$28,000
Tax valuation, 1897.....1,900,000
Total tax per $1,000 '97. $13·50
Population 1890.....2,793

VILLAGE.

LOANS— When Due.
Water 4s, $30,000.....1921
Bonded debt Mar. 1, 1898.$30,000
Tax valuation 1897.....1,000,000
Tax rate (per $1,000) '97....$20·00
Population 1890.....2,793

MONTPELIER.—JOHN H. SENTER, Mayor. T. R. MERRILL, Treasurer.

The city is situated in Washington County. On March 5, 1895, the town, village and school district were consolidated under a city charter.

LOANS— When Due.
REFUNDING BONDS—
3½s, ..., $40,000.....Apr. 1, 1919
(Subject to call after 1904.)
WATER BONDS—
4s, J&J, $3,500.....July 1, 1904
(Subject to call.)
3s, A&O, $30,000.. Subject to call.
4s, J&J, 17,000.....1917
4s, J&J, 17,500 1917
4s, J&J, 15,000.....1917

Bonded debt Feb. 1,'99.. $123,000
Floating debt..... 17,500
Total debt Feb. 1, 1899....140,500
Sinking fund assets.....136,851
Tax valuation 1898.....4,606,947
Assessment about ¾ actual value.
Total tax (per $1,000) '98..$15·00
Value of water-wks. owned.136,851
do real estate owned. 30,000
Population in 1890 was.....4,160
Population in 1899 (est.) 6,500

INTEREST on the $30,000 water loan is payable at Montpelier National Bank and upon the other loans at the Treasurer's office.

MORRISVILLE.—F. G. FLEETWOOD, Treasurer.

Is in Lamoille County.

LOANS— When Due.
WATER & ELEC.-LIGHT BONDS—
4s, F&A, $5,000.....Feb. 1, 1900
4s, F&A, 14,000.....Feb. 1, 1905
4s, F&A, 10,000.....Feb. 1, 1910
4s, F&A, 10,000.....Feb. 1, 1915
4s, F&A, 10,000.....Feb. 1, 1920

Bonded debt Feb. 1, 1899. $49,000
Floating debt..... 1,500
Total debt Feb. 1, 1899... 50,500
Total valuation 1897 600,000
Assessment about ⅓ actual value.
Tax rate (per $1,000) '97. $21·00
Population in 1895 (est.). 1,600

INTEREST is payable at the Nat. Bank of Redemption, Boston.

PROCTOR.—This village is in Rutland County.

LOANS— When Due.
4s, J&J, $50,000...Jan. 1, 1900-22
(Subject to call after 1900.)
Bonded debt Aug. 1, '99.. $50,000
Other debt..... 8,500
Total debt Aug. 1, 1899... 58,500

Tax valuation, real..... $940,000
Tax valuation, personal. 20.000
Total valuation 1899.... 960,000
Tot. tax rate (per $1,000) '99.$16·00
Population in 1897 (est.) 1,900
Population in 1890 was.....1,758

INTEREST is payable at Village Treasurer's office.

RUTLAND.—WILL. L. DAVIS, Treasurer.

This city is in a town and a county of the same name.

LOANS— When due.
GENERAL DEBT—
4s, J&J, $25,000.....June, 1926
4g, M&N, 100,000*.....May, 1924
4g, M&N, 50,000* .....Nov., 1924
SCHOOL DEBT—
5s, $6,000*.....1899 to 1900
($2,000 due yearly in Dec.)
4s, ..., $1,000*.....Nov. 1, 1899
4s, ..., $40,000*.....1904 to 1919
($10,000 due every 5 yrs. in Nov.)
4s, ..., $30,000* .....May, 1925
4s, ..., 5,000.....Nov., 1925
Temporary loan, $8,500, Oct. 14, '99
SEWER DEBT—
4g, M&N, $25,000*..... Nov., 1924
4g, M&N, 75,000*....May 1, 1926

LOANS— When Due.
WATER DEBT—
4g, M&N, $50,000* .....May, 1924
4g, M&N, 65,000*.....Nov., 1924
4s, ... 2,000.....Nov., 1925
REFUNDING WATER BONDS—
3½s, ...$30,500*.....Jan., 1929
Bonded debt Jan. 1, '99. $504,500
Floating debt..... 29,415
Total debt..... 533,915
Sinking fund, etc 26,980
Net debt, Jan. 1, 1899.... 506,935
Total valuation 1898 ...8,012,293
Total tax rate (per M.), '98.$15·00
Population in 1890 was.... 8,239
Population in 1880 was.... 7,502
Population in 1899 (est.)... 14,000

* Coupon.

INTEREST is largely payable at Nat. Bank of Redemption, Boston.

ST. ALBANS.—FULLER C. SMITH, Mayor. B. D. HOPKINS, Treasurer.

This city is in Franklin County. This city was organized March 2, 1897, and comprises the most populous portion of the town of St. Albans. The town is a wholly separate municipality.

LOANS— NAME AND PURPOSE.	Interest. P.Ct.	Payable.	Principal. When Due.	Outstanding.
Town—Refunding bonds.	3½	J & J	$5,000 yearly on July 1.	$40,000
(The city's proportion is $35,221.)				
Town—Funding.... 1897	4	F & A	Feb. 1, 1908-14 $5,000 yearly.	35,000
City—Water bonds 1890	4	A & O	Oct. 1, 1900, to '09 $5,000 yearly.	50,000
do do '92	4	J & D	Dec. 1, '99-1907 $5,000 yearly.	63,000
do do '94		A & O	Oct. 1, 1900 '18. $2,000 yearly.	35,000
School Dist. bonds 1896	4	J & D	Dec. 30, 1899-'21 $1,000 yearly.	23,000

PAR VALUE.—The City 4s are for $500 and $1,000 each.

INTEREST is payable in Boston at National Bank of Redemption.

TOTAL DEBT, ETC.—City's total funded debt February 1, 1899, was $248,222; floating debt, $3,200; total debt, $251,422.

ASSESSED VALUATION.—City's assessed valuation (same as actual value) in 1898 was $3,502,901, including polls; tax rate (per $1,000) $22·00.

CITY PROPERTY.—The City owns its water works and two reservoirs, with a dual capacity of 240,000,000 gallons. In year 1898-99 cash water receipts were $16,984; operating expenses, $5,211.

POPULATION.—Town's population in 1890 was 7,771; city's population 1899 (estimated), 6,500.

VERGENNES.—DR. E. W. SHIPMAN, Mayor. J. A. HARRINGTON, Treasurer.

This city is situated in Addison County.

LOANS— When Due.
WATER BONDS—
4s, Aug. 1, $26,000 ..June 1, 1908
4s, Sept. 1, 20,000..Sept. 1, 1914
Floating debt..... $20,000

Total debt Feb. 15, 1899. $66,000
Tax valuation, 1898..... 760,931
Assessment about ¾ actual value.
Tax rate (per $1,000) 1898...10·00
Population in 1890 was.....1,773

Interest on bonds due in 1908 is paid by the City Treasurer; on those due in 1914 interest is paid in Boston.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding minor civil divisions in the State of Vermont having an indebtedness of over $10,000, and which are not represented among the foregoing detailed reports. We add the population in 1890.

	Bonded debt.	Float'g debt.	Assessed valuation.	Tax rate.	Pop'l'n 1890.
Bennington, (V.) Benning. Co.	$40,000	$	$2,183,820	.....	3,971
Hardwick, (V.) Caledonia Co.	32,600	1,400	363,494	.....	600
Ludlow, (V.) Windsor Co.....	34,000	.....	659,258	$18·00	1,081
Newport, (V.) Orleans Co....	40,000	7,500	1,022,653	13·50	1,730
Northfield, (V.) Wash'ton Co.	35,000	5,000	599,131	.....	*1,500
Randolph, (V.) Orange Co ..	17,000	.....	1,102,266	10·00	1,634
Woodstock, (T.) Windsor Co.	12,000	10,417	2,536,633	14·88	2,545

* Later estimate of population.

State of Massachusetts.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State - - - One of Original Thirteen
Total area of State (square miles) - - - - - 8,315
State Capital - - - - - - - - - Boston
Governor (term expires 1st Wed. Jan., 1900) - Roger Wolcott
Secretary of State (term exp. 3d Wed. Jan.. 1900) Wm. M. Olin
Treasurer (term expires 3d Wed. Jan., 1900) Edward P. Shaw
Auditor - - - - - - - - John W. Kimball

Legislature meets annually the first Wednesday in January, and sessions are not limited as to length of time.

HISTORY OF DEBT.—For history of the State debt see STATE AND CITY SUPPLEMENT of April, 1895, page 18. The debt at present is given in detail in the following table. All loans are payable, both principal and interest, in gold.

LOANS— NAME AND PURPOSE.	Interest. P.Ct.	Payable.	Principal. When Due.	Outstand'g.
Abolition of grade crossings..r	3½ g	M & N	Nov. 1, 1923	$1,000,000
do do c	3½ g	M & N	Nov. 1, 1923	3,500,000
do do r	3 g	M & N	Nov. 1, 1923	500,000
do do r	3½	M & N	May 1, 1928	1,500,000
do do r	3 g	M & N	May 1, 1929	250,000
Armory bonds, gold.....r	3 g	M & S	Sept. 1, 1918	830,000
do do do.....r	3 g	M & S	Sept. 1, 1920	55,000
do do do.....r	3 g	M & S	Sept. 1, 1921	95,000
do do do.....r	3 g	M & S	Sept. 1, 1922	100,000
do do do.....r	3 g	M & S	Sept. 1, 1923	110,000
do do do.....r	3 g	M & S	Sept. 1, 1925	150,000
do do do.....r	3	M & S	Mar., 1927	120,000
Bos. H. & Erie RR. ster'g. c*&r.	5 g	J & J	Jan. 1, 1900	£743,600
Fitchb. RR. securities, '93. c*&r	3½ g	F & A	Aug. 1, 1913	$5,000,000
Harbor improvement.....	3½	.....	Jan., 1937	500,000
Highways, gold.....r	3½ g	A & O	Apr. 1, 1920	1,300,000
do do	3½	.....	April, 1927	700,000
do do	3½	A & O	Apr. 1, 1928	300,000
do do .....r	3 g	A & O	Apr. 1, 1929	400,000
Hospital loans.....r	3½ g	M & N	Nov. 1, 1925	10,000
do do .....r	3 g	M & N	Nov. 1, 1925	322,500
do do .....r	3 g	M & N	May 1, 1929	85,000
Medfield Insane Asylum, g, '94 r	3½ g	A & O	Apr. 1, 1924	700,000
do do	3½ g	A & O	Apr. 1, 1915	300,000
do do	3½	.....	April, 1927	25,000
Massachusetts War loan '98-99	3	A & O	Apr. 1, 1928	1,100,000
Metropolitan sewer .....r	3 g	M & S	Jan. 1, 1930	5,835,000
do do	3 g	M & S	Mch. 1, 1935	500,000
do do	3½	.....	Jan., 1930	295,000
do do	3½	.....	Mar., 1935	335,000
do do .....r	3 g	M & S	July 1, 1939	1,000,000
do do .....r	3 g	M & S	Mar. 1, 1936	25,000
Parks (Metropolitan).....r	3½ g	J & J	Jan. 1, 1934	1,800,000
do do .....r	3½ g	J & J	Jan. 1, 1936	2,600,000
do do	3½	.....	Jan., 1937	2,400,000
do do	3½	J & J	July 1, 1938	1,100,000
do do ..1899.r	3 g	J & J	July 1, 1939	1,525,000
State House.....r	3 g	J & J	July 1, 1901	935,000
do .....r	3½ g	J & J	July 1, 1901	1,400,000
State House construction....r	3 g	A & O	Apr. 1, 1909	2,500,000
do do do ....r	3 g	A & O	Apr. 1, 1915	550,000
do do do ....r	3½g	A & O	Apr. 1, 1916	625,000
do do do	3	.....	April, 1917	125,000
do do do . r	3	.....	Apr. 1, 1918	50,000
Water loan (Metropolitan) '95	3½g	J & J	July 1, 1935	7,000,000
do do '97	3½g	J & J	July 1, 1935	6,000,000
do do '98	3½	J & J	Jan. 1, 1938	4,000,000
do do '99.c	3 g	J & J	July 1, 1939	3,000,000

PAR VALUE OF BONDS.—The coupon bonds are in $500 and $1,000 pieces and the registered $1,000 and upward.

INTEREST on all sterling bonds is payable by Baring Brothers, London; on all others at State Treasury, at Boston.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Massachusetts's total funded debt and the sinking fund.

	Jan. 1, '99.	Jan. 1, '98.	Jan. 1, '97.
Total funded debt.....	$59,786,229	$51,563,729	$40,636,729
Sinking funds, etc.....	15,189,152	13,889,893	13,458,574
Net debt,.....	$44,597,077	$37,673,836	$27,178,155

ASSESSED VALUATION.—The State's assessed valuation has been as follows:

Years.	Real Estate.	*Personal Property.	Total.
1898	$2,182,596,651	$1,371,419,131	$3,554,015,782
1897	2,117,888,637	1,340,093,517	3,457,982,154
1896	2,040,200,644	1,330,153,356	3,370,354,000
1895	1,964,834,106	1,304,518,41	3,269,352.523
1894	1,898,855,000	1,222,194,557	3,121,049,557
1893	1,839,663,813	1,072,007,533	2,911,671,346
1892	1,753,655,698	1,043,612,025	2,797,267,723
1890	1,600,137,807	1,013,077,330	2,613,215,137
1885	1,287,993,899	827,043,710	2,115,037,609
1880	1,111,160,072	816,695,358	1,927,855,430

* Includes, beginning with 1894, sundry small items not previously counted.

POPULATION OF STATE.—Massachusetts has the largest population of any of the New England States. In 1790 numbers were 378,787 and in 1800 422,845; in the next fifty years the increase was to 994,514, and the 1890 Census showed a total of 2,238,943.

1895	2,495,345	1870	1,457,351	1830	610,408
1890	2,238,943	1860	1,231,066	1820	523,159
1885	1,942,141	1850	994,514	1810	472,040
1880	1,783,085	1840	737,699		

DEBT LIMITATIONS.—There seems to be no provision in the Constitution of Massachusetts limiting the power of the Legislature to create State indebtedness, or limiting its power to authorize municipal indebtedness. Statutes general and special have, however, been passed on this subject with respect to Cities and Towns.

First among these Statutes needing mention we have Chapter 29 of the Revised or "Public Statutes." The important sections to be cited contained in Chapter 29 are as follows. We give only the substance of the sections, not the words.

SECTION 1—Provides that cities and towns shall not incur debt except in the manner and within the limitations prescribed in this chapter.

SECTION 2—Provides (as a preliminary for determining whether the limitation fixed by Section 4 has been reached by any municipality) that the water debt and the sinking funds shall be deducted from the total debt.

SECTION 3—Provides that the first 17 sections of chapter 29 shall not apply to debts incurred in aid of railroads, to water scrip issued under special statutes, or to indebtedness for a fire district.

SECTION 4—Provides that no city or town except as provided in the following section shall become indebted in an amount *which exceeds 3 per cent on the last preceding valuation* [but amended as noted below.]

SECTION 5—Provides that cities and towns which were indebted on the 13th day of June, 1875, to an amount not less than 2 per cent on valuation for that year may "increase such indebtedness to the extent "of an additional one per cent on that valuation and no more."

SECTION 6—Provides that cities, &c., "may by *ordinary vote* incur debts for tempory loans" in anticipation of the year's taxes and of the year's taxes next ensuing.

SECTION 7—Provides that other debts than those referred to in section 6 shall be incurred only by a vote of two-thirds of the voters present at a town meeting, of two-thirds of all the members of each branch of the city council, and approved by the Mayor; or if the Mayor disapproves, by another like vote after notice of such disapproval.

SECTION 8—Provides that debts incurred for water must be payable within 30 years; in constructing sewers within 20 years; all other debts within 10 years.

SECTIONS 9 to 17 inclusive, contain interesting provisions relating to sinking funds and other allied matters.

SECTION 18—Provides that any city which at a meeting of its voters has accepted by a two-thirds vote any act to supply said city with water, may by a vote of a majority of the members of each branch of the city council contract debts and issue bonds for the purpose.

SECTION 19—Provides that towns, &c., shall not increase their debt by subscriptions in aid of railroads beyond 3 per cent of valuation; *but the limitation* of this section shall not apply to temporary loans mentioned in Section 6.

SECTIONS 20 to 23, which are the final ones of Chapter 29, have no reference to the subject we are discussing and need not be cited.

As the reader has seen, the foregoing (Section 4, Chapter 29) fixes the *general* debt limitation for cities and towns *at 3 per cent.*

This general limitation was lowered by a later law. The provision is found in Chapter 312, Section 2 of the "Public Statutes," which provision reduces the general debt limitation from 3 per cent to 2½ *per cent* on the average valuation for the preceding three years. Worcester, Lynn, Gloucester and Brockton are in the same Section exempted from the operation of the Section until January 1, 1889—later than 1889 the only exemptions we find in the Statutes are special in their purpose, not general.

The temporary loans provision, as it appears above in Section 6 (Chapter 29), is also changed by Section 4, Chapter 312, by omitting "and of the year next ensuing;" so that at present cities and towns by *ordinary vote* can incur debts for temporary loans in anticipation of the taxes of the year *only* in which such debts are incurred.

Temporary loans (for a term not exceeding one year) in anticipation of money to be derived from an issue of bonds or other form of indebtedness, duly authorized, are provided for by a statute approved June 14, 1898. The same Act states that the time within which said bonds, etc., shall become due shall not be extended by reason of said temporary loan.

The foregoing statements cover all the material facts general in their application passed with respect to debt limitation. In addition to these General Provisions there are various Special Laws which contain *exceptions* to the general law as to debt limitation, which apply to Boston, Cambridge, Lynn, Newburyport, Waltham, Worcester, &c., &c.

SAVINGS BANK INVESTMENTS—POWERS AND RESTRICTIONS.—The provisions regulating the investments and loans of savings banks and institutions for savings in Massachusetts are contained in Section 21, Chapter 317, acts of 1894, and amendments thereof. All the provisions have been compiled by the Commissioners of Savings Banks, and we cannot do better than to give their compilation, which we do below in full. In 1899 the authority to purchase railroad bonds was materially broadened. The amendment is included in the provisions below.

Massachusetts savings bank deposits and the income derived therefrom shall be invested only in manner following, to-wit:

Public Funds.—*Aggregate of Investments Unlimited.*—
Bonds of the United States.
Bonds of any of the New England States.
Bonds of the States of New York, Illinois, Pennsylvania, Ohio, Indiana, Iowa, Wisconsin, Michigan, Minnesota, Missouri and of the District of Columbia.
Bonds or notes of any county, city or town of this Commonwealth.
Bonds or notes of incorporated districts in Massachusetts whose net indebtedness* does not exceed five per cent of the last preceding valuation of the property therein for the assessment of taxes.
Bonds or notes of any city of the States of Maine, New Hampshire, Vermont, Rhode Island or Connecticut whose net indebtedness* does not exceed five per cent of the last preceding valuation of property therein for the assessment of taxes.
Bonds or notes of any county or town of the States of Maine, New Hampshire, Vermont, Rhode Island or Connecticut whose net indebtedness* does not exceed three per cent of the last preceding valuation of property therein for the assessment of taxes.
Bonds issued for municipal purposes, and refunding bonds issued to take up at maturity bonds which have been issued for other than municipal purposes, but on which the interest has been fully paid, of any city of the States of New York, Ohio, Illinois, Pennsylvania, Indiana, Michigan, Iowa, Minnesota, Missouri and Wisconsin, having at the date of such investment more than 30,000 inhabitants, as established by the last national or State census (or city census certified to by the city clerk or treasurer of said city, and taken in the same manner as a national or State census preceding such investment), and whose net indebtedness* does not exceed five per cent of the last preceding valuation of property therein for the assessment of taxes.

Railroad Bonds and Notes.—*Aggregate of Investments Unlimited*
First mortgage bonds of any railroad company incorporated under the authority of any of the New England States whose road is located wholly or in part therein, which is in possession of and operating its own road, and which has earned and paid regular dividends of not less than 3 per cent per annum on all its issues of capital stock for the two years next preceding such investment; or in the first mortgage bonds, guaranteed by such railroad company, of any railroad company so incorporated whose road is thus located.
First mortgage bonds of any railroad company incorporated under the authority of any of the New England States and whose road is located wholly or in part in the same, and has earned and paid regular dividends of not less than 3 per cent per annum for the two years next preceding such investment on all its issues of capital stock, notwithstanding the road of such company may be leased to some other railroad company.
Bonds or notes of any railroad company incorporated under the laws of this Commonwealth, whose road is located wholly or in part therein, unencumbered by mortgage, which has paid a dividend of not less than five per cent per annum for two years next preceding such investment.
Street railway companies shall not be considered railroad companies within the meaning of this section.
Bonds and notes of the New York New Haven & Hartford Railroad Company, issued according to law, notwithstanding the existence of a mortgage indebtedness not matured upon the whole or a part of the road of said railroad company.
Bonds or notes of the Old Colony Railroad Company, issued according to law, notwithstanding the mortgages on that part of its road formerly belonging to the Boston Clinton Fitchburg & New Bedford.
Bonds and notes of the Fitchburg Railroad, issued according to law.
Bonds and notes of the Boston & Lowell Railroad Corporation, issued according to law, notwithstanding the mortgages on that portion of its road formerly belonging to the Salem & Lowell and Lowell & Lawrence.
First mortgage bonds of the Concord & Montreal Railroad, notwithstanding such company be formed by the union of two or more companies only one of which has paid regular dividends for the two years next preceding such investment on all its issues of capital stock, and notwithstanding the mortgage indebtedness existing on that part of its road formerly belonging to the Boston Concord & Montreal Railroad: *provided, however,* that said bonds shall be issued in whole or in part to renew and refund said existing first mortgage indebtedness, and that an amount of such bonds equal at the par value to the amount of such existing mortgage indebtedness shall, by the terms of the mortgage securing the same, be made applicable exclusively to the payment of such existing mortgage indebtedness and, for the purpose of securing such payment at the maturity of the same, shall be deposited with and held by such trust company, incorporated under the laws of this Commonwealth and doing business in the city of Boston, as may be approved by the board of commissioners of savings banks.
In the bonds of the Maine Central Railroad Company known as consolidated mortgage bonds, notwithstanding the existence of a mortgage indebtedness not matured upon the whole or a part of the road of said railroad company: *provided, however,* that said bonds be issued in whole or in part to renew and refund said existing first mortgage indebtedness, and that an amount of such bonds equal at the par value to the amount of such existing mortgage indebtedness shall, by the terms of the mortgage securing the same, be made applicable exclusively to the payment of such existing mortgage indebtedness; and for the purpose of securing such payment at the maturity of the same, said bonds shall be deposited with and held by such trust company, incorporated under the laws of this Commonwealth and doing business in the city of Boston, as may be approved by the board of commissioners of savings banks.
Bonds or notes of the Boston & Maine Railroad, issued according to law, notwithstanding any mortgages on that part of its railroad, franchises and property formerly belonging to the Eastern Railroad Company, the Eastern Railroad in New Hampshire or the Portsmouth Great Falls & Conway Railroad.
Bonds of the New York & New England Railroad Company issued according to law, and for the payment of the principal and interest of which first mortgages, made as provided in chapter three hundred and one of the acts of the year eighteen hundred and eighty-eight are held as collateral security under an indenture of trust duly made and entered into for that purpose: *provided,* that the amount of the bonds so issued shall not exceed the amount of the mortgages so held in trust, and that no one of said mortgages shall exceed in amount sixty per cent of the value of the real estate thereby mortgaged; and no investment in said bonds shall be made by any such corporation except upon the report of not less than two members of the board of investment, who shall certify to the value of the premises covered by each of said mortgages according to their best judgment, and such report shall be filed and preserved with the records of the corporation.
When the first mortgage indebtedness to the amount of three hundred and fifty thousand dollars, now existing upon that portion of the railroad of the Boston Revere Beach & Lynn Railroad Company lying between Boston and Lynn in this Commonwealth, and maturing on the fifteenth day of July in the year eighteen hundred and ninety-seven, shall have been discharged, savings banks and institutions for savings in this Commonwealth may invest their deposits and the income derived therefrom, in the bonds of said company issued according to law, notwithstanding the existence of the present mortgage indebtedness, not matured, upon that part of its railroad, franchise and property, formerly belonging to the Boston Winthrop & Shore Railroad Company.
In the legally-authorized bonds of the New York Central & Hudson River Railroad Company, of the Michigan Central Railroad Company, of the Lake Shore & Michigan Southern Railway Company, of the Illinois Central Railroad Company, of the Pennsylvania Railroad Company, of the Delaware Lackawanna & Western Railroad Company, of the Chicago Burlington & Quincy Railroad Company, of the Chicago & North Western Railway Company and of the Delaware & Hudson Canal Company: *provided* that all such bonds shall be secured by a first mortgage of the whole or a part of the railroad and railroad property actually in the possession of and operated by such company; and provided further that each railroad whose bonds are hereby authorized for investment shall have earned and paid regular dividends on all its issues of capital stock of not less than four per cent each fiscal year for the ten years next pre-

ceding such investment, and that such capital stock shall equal or exceed in amount one-third of the par value of all its bonded indebtedness.

In the legally-authorized bonds of any railroad company incorporated under the authority of the States of New York, Pennsylvania, Ohio, Michigan, Indiana, Illinois or Iowa, whose road is located wholly or in part in the same, and has earned and paid regular dividend of not less than four per cent per annum on all its issues of capital stock for the ten years preceding such investment: *provided* said bonds be secured by a first mortgage of the whole or a part of the railroad and railroad property of such company, and be guaranteed, both principal and interest, by one or more of the companies named in the first clause of this Act.

By the provisions of Section 4 of Chapter 516 of the Acts of 1896, incorporating the Boston Terminal Company, savings banks and institutions for savings were authorized to invest in the mortgage bonds of that company.

Bank Stock.—*Thirty-five per cent of deposits, both as loans and investments.*—Stock of any bank incorporated under the authority of this Commonwealth.

Stock of any national bank located in any of the New England States.

Stock of any trust company, or safe deposit and trust company, incorporated under the laws of and doing business within this Commonwealth, as provided for in chapter four hundred thirteen of the acts of the year eighteen hundred eighty-eight, or of those trust companies, or safe deposit and trust companies, incorporated as such by special charters granted under the laws of and doing business within this Commonwealth, whose special charters require them to provide the same security as prescribed in sections thirteen and fourteen of said chapter four hundred thirteen.

Holdings, by way of investment or as security for loans, in the stock of any one bank, trust company, or safe deposit and trust company not to exceed three per cent of deposits nor more than $100,000, nor an amount exceeding one-quarter of the capital stock thereof.

Real Estate for Banking Purposes.—*Five per cent of deposits but not exceeding $200,000.*—For the purpose of a site and the erection or preparation of a suitable building for the convenient transaction of its business.

Real Estate by Foreclosure.—May hold real estate acquired by foreclosure or otherwise; same to be sold within five years after the title is vested in the corporation. Commissioners may in certain cases, upon petition of the board of investment, grant an additional time within which such real estate shall be sold. See Chapter 77, Acts of 1886.

Loans on Real Estate.—*Seventy per cent of whole amount of deposits.*—First mortgages on real estate situated in this Commonwealth, to an amount not exceeding sixty per cent of the valuation thereof, no loan to be made except upon report of not less than two members of the board of investment, who shall certify to the value of the premises to be mortgaged, such report to be filed and preserved with the records of the corporation.

Loans on Personal Security.—*Thirty-three and one-third per cent of deposits and income.* Bonds or other personal securities, payable and to be paid at a time not exceeding one year, with at least two sureties, if principal and sureties are all citizens of and resident in this Commonwealth, provided that the total liabilities to any such corporation of any person, partnership, company or corporation for money borrowed upon personal security, including in the liabilities of a partnership or company the liabilities of the several members thereof, shall at no time exceed five per cent of such deposits and income.

Loans on Railroad Stock.—*Aggregate of investments unlimited.*—Notes of citizens of this Commonwealth, with pledge as collateral of the stock of any railroad company incorporated under the authority of any of the New England States whose road is located wholly or in part therein, which is in possession of and operating its own road, and which has earned and paid regular dividends of not less than five per cent per annum on all issues of its capital stock for five years next preceding the date of such note or notes or any renewal thereof, at no more than seventy-five per cent of the market value thereof, such note or notes to be made payable on demand and to be paid or renewed within one year of the date thereof.

Note or notes of any citizen of this Commonwealth, with a pledge as collateral of shares of the capital stock of the Boston & Lowell Railroad Corporation; of the Boston & Providence Railroad Company; of the Connecticut River Railroad Company, and of the Old Colony Railroad Company, notwithstanding the road of each of said companies may be leased to some other railroad company; such note or notes not to exceed in any case seventy-five per cent of the market value of the securities pledged, and to be made payable on demand, and to be paid or renewed within one year of the date thereof.

Street railway companies shall not be considered railroad companies within the meaning of this section.

Loans on Public Funds—*Aggregate of Investments Unlimited*—Notes of any citizen of this Commonwealth, with pledge of the bonds of the United States; any of the New England States; State of New York; bonds or notes of any city, county or town of this Commonwealth; bonds or notes of any city of the States of Maine, New Hampshire, Vermont, Rhode Island or Connecticut whose net indebtedness* does not exceed five per cent of the last preceding valuation of property therein for the assessment of taxes; bonds or notes of any county or town thereof whose net indebtedness* does not exceed three per cent of such valuation.

Loans not to exceed the par value of the securities pledged.

Notes of any citizen of this Commonwealth, with a pledge as collateral of the bonds of the States of Pennsylvania, Ohio, Michigan, Indiana, Illinois, Wisconsin, Iowa, Minnesota, Missouri and of the District of Columbia; of any city of the aforesaid States and the State of New York, issued for municipal purposes, and refunding bonds issued to take up at maturity bonds which have been issued for other than municipal purposes, but on which the interest has been fully paid, which has at the date of such investment more than 30,000 inhabitants, as established by the last national or State census, or city census taken in the same manner as a national or State census, whose net indebtedness* does not exceed five per cent of the last preceding valuation of the property therein for the assessment of taxes.

Loans not to exceed eighty per cent of the market value of the securities pledged.

Loans on Railroad Bonds.—*Aggregate of Investments Unlimited.*—Notes of any citizen of this Commonwealth, with a pledge as collateral of any of the following securities, viz.: First mortgage bonds of any railroad company incorporated by any of the New England States, whose road is located wholly or in part therein, which is in possession of and operating its own road, and which has earned and paid regular dividends of not less than 3 per cent per annum on all its issues of capital stock for two years next preceding such investment.

First mortgage bonds, guaranteed by such railroad company, of any railroad company so incorporated, whose road is thus located.

Bonds or notes of any railroad company incorporated under the laws of this Commonwealth whose road is located wholly or in part in the same, which is unencumbered by mortgage, and which has paid a dividend of not less than five per cent per annum for two years next preceding such investment.

First mortgage bonds of any railroad company incorporated under the authority of any of the New England States and whose road is located wholly or in part in the same, and has earned and paid regular dividends of not less than 3 per cent per annum for the two years next preceding such investment on all its issues of capital stock, notwithstanding the road of such company may be leased to some other railroad company.

Bonds and notes of the New York New Haven & Hartford Railroad.

Bonds or notes of the Old Colony Railroad Company.

Bonds or notes of the Fitchburg Railroad Company.

Bonds or notes of the Boston & Lowell Railroad Corporation.

First mortgage bonds of the Concord & Montreal Railroad, notwithstanding such company be formed by the union of two or more companies, only one of which has paid regular dividends for the two years next preceding such investment on all its issues of capital stock, and notwithstanding the mortgage indebtedness existing on that part of its road formerly belonging to the Boston Concord & Montreal Railroad: *provided, however,* that said bonds shall be issued in whole or in part to renew and refund said existing first mortgage indebtedness, and that an amount of such bonds equal at the par value to the amount of such existing mortgage indebtedness shall, by the terms of the mortgage securing the same, be made applicable exclusively to the payment of such existing mortgage indebtedness and, for the purpose of securing such payment at the maturity of the same, shall be deposited with and held by such trust company, incorporated under the laws of this Commonwealth and doing business in the city of Boston, as may be approved by the board of commissioners of savings banks.

In the bonds of the Maine Central Railroad Company known as consolidated mortgage bonds, notwithstanding the existence of a mortgage indebtedness not matured upon the whole or a part of the road of said railroad company: *provided, however,* that said bonds be issued in whole or in part to renew and refund said existing first mortgage indebtedness, and that an amount of such bonds equal at the par value to the amount of such existing mortgage indebtedness shall, by the terms of the mortgage securing the same, be made applicable exclusively to the payment of such existing mortgage indebtedness; and for the purpose of securing such payment at the maturity of the same, said bonds shall be deposited with and held by such trust company, incorporated under the laws of this Commonwealth and doing business in the city of Boston, as may be approved by the Board of Commissioners of Savings Banks.

Bonds or notes of the Boston & Maine Railroad, issued according to law, notwithstanding any mortgages on that part of its railroad, franchises and property formerly belonging to the Eastern Railroad Company, the Eastern Railroad in New Hampshire or the Portsmouth Great Falls & Conway Railroad.

First mortgage bonds of the Boston Terminal Company.

In the notes of any citizen of the Commonwealth with a pledge as collateral of any of the securities mentioned above under Railroad Bonds and Notes in the two paragraphs next to the last.

Loans not to exceed the par value of the securities pledged.

Loans on Bank Stock.—*Thirty-five per cent of deposits both as loans and investments.*—Notes of any citizen of this Commonwealth, with a pledge as collateral of the stock of any bank incorporated by this Commonwealth; or the stock of any national bank located in any of the New England States; or the stock of any trust company, or safe deposit and trust company, incorporated under the laws of and doing business within this Commonwealth, as provided for in chapter four hundred thirteen of the acts of the year eighteen hundred eighty-eight, or of those trust companies, or safe deposit and trust companies, incorporated as such by special charters granted under the laws of and doing business within this Commonwealth, whose special charters require them to provide the same security as prescribed in sections thirteen and fourteen of said chapter four hundred thirteen.

Loans to be made at no more than eighty per cent of the market value of the stock pledged, and not exceeding the par value thereof.

Holdings, by way of investment or as security for loans, in the stock of any one bank, trust company, or safe deposit and trust company, not to exceed three per cent of deposits, nor more than $100,000, nor an amount exceeding one-quarter of the capital stock thereof.

Loans to Depositors—*Aggregate of Investments Unlimited.*—Personal notes of depositors in the corporation, but not exceeding one-half of the amount of his deposit to a depositor, with pledge of deposit and book of such depositor as collateral security.

Deposits in Banks.—*Aggregate of Investments Unlimited.*—May deposit sums of money, on call, in any bank incorporated under the laws of this Commonwealth, or in any national bank located in any of the New England States, or in any trust company, or safe deposit and trust company, incorporated under the laws of and doing business within this Commonwealth, as provided for in chapter four hundred thirteen of the acts of the year eighteen hundred eighty-eight, or in those trust companies, or safe deposit and trust companies, incorporated as such by special charters granted under the laws of and doing business within this Commonwealth, whose special charters require them to provide the same security as prescribed in sections thirteen and fourteen of said chapter four hundred thirteen, to an amount not exceeding five per cent of total deposits in any one such bank or company, but such deposits shall not exceed in amount twenty-five per cent of the capital stock and surplus of such depositary.

* The term "net indebtedness" used of city, town or district in any statute limiting or regulating the investment of the deposits in savings banks and trust companies, or other like funds, shall be construed to denote the indebtedness of such city, town or district omitting the debt created for supplying the inhabitants with water, and deducting the amount of sinking funds available for the payment of such indebtedness.

CITIES, COUNTIES AND TOWNS
IN THE
STATE OF MASSACHUSETTS.

NOTE.—*For places not given in alphabetical order among the following statements, see "additional statements" at the end of this State.*

The gross interest-bearing debt of all municipalities of the State was $167,811,434 on May 1, 1898, at an average interest rate of about 4 per cent. The amount raised by taxation for interest alone in 1898 was estimated at $6,712,457.

The following table shows the aggregate assessed valuation as returned by the local assessors, the aggregate net debt of all the municipalities of the State, and the percentage of the same, for the years indicated:

Year.	Aggregate Valuation.	Aggregate Net Debt.	Percentage.
1898	$2,764,242,784	$121,385,139	4·3
1897	2,702,328,054	115,798,889	4·2
1896	2,622,520,278	104,702,875	3·9
1895	2,542,348,993	98,511,920	3·8
1894	2,471,521,505	87,786,918	3·5
1893	2,428,339,029	80,125,652	3·2
1892	2,333,025,090	76,483,323	3·2
1891	2,245,042,273	73,066,660	3·2
1890	2,154,134,626	70,742,786	3·2
1885	1,782,349,143	63,306,213	3·5
1880	1,584,756,802	68,512,929	4·3
1875	1,840,792,728	71,784,006	3·8
1871	1,497,351,686	39,421,298	2·6

ABINGTON.—G. R. Farrar, Treasurer.

This town is in Plymouth County.

LOANS—	When Due.
Water Loan—	
4s, May, $85,000	May 1, 1900
($5,000 due yearly)	to May 1, 1916
4s, Jan., $17,000	Jan. 1, 1900
$1,000 due yearly)	to Jan. 1, 1918
4s, M&N, $3,000	May 1, 1926
4s, May, 11,000	1917 to '25
4s, ..., 3,000	1928

Floating debt	$44,000
Total debt May 1, 1898	177,000
Tax valuation 1898	2,321,964
Prop'ty is assessed at actual value.	
Total tax (per $1,000) '98	$21·70
Population in 1895 was	4,207
Population in 1890 was	4,260

INTEREST is payable in Boston at the National Bank of Redemption.

ADAMS.—This town is in Berkshire County.

LOANS—	Am't Outst'g.
Notes—	
4s, A&O, $20,000	1902-1905
($5,000 yearly on Oct. 3.)	
School houses	$25,000
Cemeteries	4,000
Water works	*117,000

LOANS—	Am't Outst'g.
Public Building	$6,200
Total debt May 1, 1898	204,900
Tax valuation 1898	4,612,182
Total tax (per $1,000) 1898	$10·50
Population in 1895 was	7,837
Population in 1890 was	9,213

* Bonds loaned Adams Fire District.

AGAWAM.—J. W. Hastings, Treasurer.

Agawam is in Hampden County.

LOANS—	When Due.
Town Notes for Schools, Roads, Bridges—	
6s, March, $2,000	On demand.
4s, J & D, 25,000	June 1, 1914
4s, J & D, 1,500	On demand.
4s, J & D, 5,065	1900-1904
($1,000 due yearly on June 1.)	
4s, J & D, $5,000	June 1, 1905
Total debt Feb. 10, 1899	$38,500

Sinking fund	$4,850
Net debt Feb. 1, 1899	33,650
Tax valuation, real	1,167,855
Tax valuation, personal	171,965
Total valuation 1898	1,339,820
Property assessed at actual value.	
Tax (per $1,000), 1898	$13·80
Population in 1895 was	2,408
Population 1890 was	2,352
Population 1880 was	2,216

INTEREST on notes due in 1914 is paid in Boston; on those due on demand at Agawam; on all others at Springfield.

AMESBURY.—F. W. MERRILL, Treasurer. N. E. COLLINS, Clerk.

Amesbury township is in Essex County.

LOANS—	When Due.
Funding Bonds:	
4s, A & O, $70,000	Apr. 1, 1900
4s, J&J, $71,000	1902-1912
($23,000 in 1902, $23,000 in 1907, $25,000 in 1912).	
T'l bond. debt Jan. 1, '99.	$141,000
Sink. fund assets	76,240

Net debt Jan. 1, 1899	$64,760
Tax valuation, real	4,121,958
Tax valuation, personal	1,010,108
Total valuation, 1898	5,132,066
Assessment about 4/5 actual value.	
Total tax rate (per M.) 1899	$17·50
Population in 1895 was	9,984
Population in 1890 was	9,798

AMHERST.—C. H. Edwards, Treasurer.

This town is in Hampshire County.

LOANS—	When Due.
Railroad Bonds—	
4½s, J&J, $13,000	Nov. 7, 1901
Town Hall Bonds—	
4s, J&J, $50,000	Jan. 1, 1900

Total debt Feb. 15, 1899	$105,000
Total valuation 1899	3,176,043
Assessment about actual value.	
Total tax (per $1,000) 1899	$17·00
Population in 1895 was	4,794
Population in 1890 was	4,512

ANDOVER.—GEO. A. PARKER, Treasurer. ABRAHAM MARLAND, Clerk.

This town is in Essex County.

LOANS—	When Due.
Sewer Bonds—	
4s, J&D, $80,000	June 1, 1903
($10,000 in 1903, $20,000 in 1908 and 1913 and $30,000 in 1928.)	
3½s, A&O, $30,000	Oct. 1, 1904
Water Bonds—	
4s, M&N, $100,000 ($5,000 due yearly)	Nov. 1, 1899 to Nov. 1, 1918
4s, M&N, $15,000	Nov. 1, 1919
4s, J&D, 10,000	June 1, 1922
4s, J&D, 10,000	June 1, 1923

Water Bonds.—Con.	
4s, J&D, $15,000	June 1, 1925
4s, J&D, 5,000	June 1, 1928
Bonded debt July 1, '99.	$265,000
Floating debt	25,000
Total debt	290,000
Sinking fund	15,915
Net debt July 1, 1899	274,085
Tax valuation 1899	5,070,982
Real valuation (est.)	5,500,000
Tax rate (per $1,000) 1898	$15·00
Population in 1895 was	6,148

INTEREST is payable at the Nat. Bank of Commonwealth, Boston.

ARLINGTON.—B. Delmont Locke, Treasurer.

This town is in Middlesex County.

LOANS—	When Due.
High School Loan—	
4s, M&N, $64,600	Nov. 1, 1913
4s, ..., 30,800	Nov. 1, 1906
Sewer Bonds 1896—	
4s, J&D, $100,000	June 1, 1936
4s, ..., 10,500	On demand
Water Works—	
4s, J&J, $91,000	Jan. 1, 1912
4s, J&J, 92,000	Jan. 1, 1922
4s, A&O, 92,000	Apr. 1, 1924

4s, A&O, $5,000	Oct. 1, 1926
4s, A&O, 15,000	Oct 1, 1928
4s, A&O, 10,000	Oct. 1, 1927
4s, A&O, 10,000	Oct. 1, 1925
Other debts	$6,416
Total debt Sept. 1, 1899.	527,316
Tax valuation 1899	8,843,061
Tax rate (per $1,000) 1899.	$17 70
(Assessment at actual value.)	
Population in 1899 (est.)	8,000
Population in 1890 was	5,629

ATHOL.—HENRY C. FAY, Treasurer. GEORGE HARRIS FOYLE, Clerk.

This town is situated in Worcester County.

LOANS—	When Due.
Old Debt—	
4½s, J&J, $26,000	Oct. 1, 1899
(Part due yearly) to Oct. 1, 1905	
School Loans—	
4s, A&O, $29,000	Oct. 1, 1899
(Part due yearly) to Oct. 1, 1904	
Sch., St. Imp. & F. Al'm Lo'n (Notes)	
4s, A&O, $9,800	Oct. 1, 1899
(Part due yearly) to Oct. 1, 1905	
Refunding Loan—	
3¾s, A&O, $10,250	1899-1908

Sewer Loan (outside debt limit.)	
4s, J&J, $50,000	July 1, 1924
Engine House—	
4½s & 4s, A&O, $4,500	Oct. 1, 1900
($1,500 due yearly) to Oct. 1, 1902	
4s, A&O, $9,450	Oct. 1, 1900
($1,350 due y'ly)	to Oct. 1, 1906
Total debt Feb. 1, 1899	$143,050
Tax valuation 1898	4,055,925
Tax rate (per M) '98	$19·20
Population in 1895 was	7,360
Population in 1890 was	6,319

The sewer loan is secured by sinking fund.

INTEREST is payable in Boston, Worcester, Greenfield and Athol.

ATTLEBOROUGH.—J. T. Bates, Treasurer.

Attleborough, which is in Bristol County, was divided July 30, 1887, and the outstanding bonded debt of $100,000 was apportioned $62,930 (since paid) to Attleborough and $27,802 to No. Attleborough, which see.

LOANS -	When Due.
Town Bonds—	
4s, J&J, $50,000	Jan. 1, 1906
Water Bonds—	
7s, J&J, $40,000	Jan. 1, 1904
4s, A&O, 20,000	Oct. 1, 1902
4s, A&O, 20,000	Oct. 1, 1912
4s, M&S, 12,000	Sept. 1, 1915
4s, J&J, 20,000	Jan. 1, 1919
4s, J&J, 18,000	Jan. 1, 1921

Water Bonds—(Con.)	
4s, A&O, $25,000	Oct. 1, 1922
4s, J&J, 35,000	July 1, 1923
4s, J&J, 40,000	July 1, 1924
4s, J&J, 25,000	July 1, 1926
4s, J&J, 10,000	July 1, 1927
4s, J&J, 13,000	July 1, 1928
3½s, J&J, 15,000	July 1, 1929
Bonded debt July 1, '99	$343,000
Floating debt	62,000

Total debt July 1, 1899	$405,000
Sinking fund assets	73,245
Net debt July 1, 1899	331,755
Water debt (incl. above).	293,000
Water deot sinking fund (incl. above)	47,442

Tax valuation, real	$4,853,249
Tax valuation, personal	1,139,743
Total valuation 1898	5,992,992
Total tax per $1,000 1898	$18·50
Population in 1895 was	8,288
Population in 1890 was	7,577

AVON.—ORVILLE C. STOCKWELL, Treasurer. M. D. RICHARDSON, Clerk.

This town is in Norfolk County.

LOANS—	Amount.
Water debt Jan. 1, 1899	$60,000
Town debt	22,062
Total debt Jan. 1, 1899	82,062

Total valuation 1899	$818,255
Assessment about 85% actual val.	
Tax rate (per $1,000) 1899	$19·60
Population in 1897 (est.)	1,640

AYER.—E. D. Stone, Treasurer.

This town is situated in Middlesex County.

LOANS—	When Due.
School House Loan (Notes)—	
4s, var., $3,000	1900-1903
Water Debt (Notes)—	
4s, F&A, $6,000	1903
4s, F&A, 10,000	1908
4s, F&A, 15,000	1913
4s, F&A, 24,000	1918
Interest payable at Ayer.	

Tot. bond. debt Feb. 15, '99.	$64,000
Water debt (incl above)	60,000
Assessed valuation 1898.	1,450,329
Total tax (per $1,000) 1898.	$15·40
Population in 1895 was	2,101
Population in 1890 was	2,148

BELMONT.—W. L. Chenery, Treasurer.

This town is in Middlesex County.

LOANS—	When Due.
Refund'g and School House—	
4½s, A&O, $5,000	Oct. 1, 1900
($2,500 due yearly) to Oct. 1, 1901	
School House and St. Bonds—	
4½s, A&O, $2,000	Oct. 1, 1900
($1,000 due yearly) to Oct. 1, 1901	
4s, M&S, $3,000	Mch. 1, 1900
($1,000 due yearly) to Mch. 1, 1902	
4s, J&D, $5,400	Dec. 1, 1899
($1,350 due yearly) to Dec. 1, 1902	
4s, J&D, $40,000	June 1, 1917
Sewer Loan—	
4s, M&N, $18,000	Nov. 1, 1924
4s, J&J, 9,000	July 1, 1926
4s, J&D, 6,000	June 1, 1927
Street & Fire Dept. Loan—	
4s, J&D, $3,300	June 1, 1900
($500 y'rly to 1905; $300 in 1906.)	
4s, A&O, $25,000	Oct. 1, 1908

Electric Light Bonds—	
4s, J&D, $14,000	June 1, 1928
Water Loans—	
4s, F&A, $14,000	Aug. 1, 1900
($1,750 due y'rly) to Aug. 1, 1907	
4s, J&D, $5,000	June 1, 1900
($500 due yearly) to June 1, 1909	
4s, F&A, $8,000	Aug. 1, 1925
4s, J&J, 6,000	July 1, 1926
4s, J&D, 5,000	Dec. 1, 1926
Interest is payable in Boston.	
Bonded debt Jan. 1, '99	$175,950
Water debt (included)	40,250
Tax valuation, real	3,425,740
Tax valuation, pers'l	1,444,715
Total valuation 1898	4,870,455
Assessment same as actual value.	
Total tax (per 1,000) '99	$16·40
Population in 1899 (est.)	3,300
Population in 1890 was	2,098

BERKSHIRE CO.—Geo. H. Tucker, Treas.

County seat is Pittsfield.

LOANS—	When Due.
New County Building Debt—	
4s, M&N, $60,000	Nov. 1, 1903
4s, J&D, 10,000	Dec. 31, 1900
4s, J&D, 10,000	Dec. 31, 1901
3½s, J&D, 5,000	On demand

Refunding Bonds—	
3s, M&N, $25,000	1902-1905
($10,000 in yrs. 1902 and 1904 and $5,000 in 1905.)	
Interest payable at Pittsfield.	
Total debt Jan. 1, 1899	$120,000
Tax valuation 1898	56,294,309
Population in 1895 was	86,262
Population in 1890 was	81,108

BEVERLY.—B. D. WEBBER, Mayor. C. F. LEE, Treasurer.

This city is in Essex County.

LOANS— Name and Purpose.	Interest— P. Ct.	Interest— Payable.	Principal— When Due.	Principal— Outstand'g.
Town bonds	4	J & J	July 1, 1911	$793,000
Town notes	6	.....	.....	20,000
Park bonds	....	.....	.....	25,000
Sewer bonds	4	J & J	$4,000 y'rly	35,000
Water bonds	4	F & A	Feb. 1, 1917	150,000
Water notes, 1896	..	.....	.....	20,000
School loan	5	.....	Dec., '99-05 $8,000 yr'ly	50,000

INTEREST is payable in Boston by the First National Bank.

BONDED DEBT on Sept. 1, 1899, was $923,000; floating debt $150,000, total debt $1,073,000, sinking fund $292,524. Water debt (additional), $170,000, sinking fund, $39,610.

ASSESSED VALUATION in 1899 was: Real estate, $11,704,600; personal property, $4,493,250; total, $16,199,850; total tax rate (per $1,000), $16·00.

POPULATION in 1895 was 11,802; in 1890 was 10,821.

BOSTON.—JOSIAH QUINCY, Mayor. ALFRED T. TURNER, City Treasurer.

The county of Suffolk, in which Boston is situated, contains also the city of Chelsea and the towns of Revere and Winthrop. Boston, however, receives all the county income, pays all the county expenses, owns the county buildings, and is responsible for the county debt, which amounted on July 31, 1899, to $3,550,000. The details of this county debt are included in the following financial report for this city.

LOANS—	When Due.
Bridge Bonds—	
4s, A&O, $160,000	Oct. 1, 1911
4s, J&J, 90,000	Jan. 1, 1912
3½s, A&O, 250,000	Oct. 1, 1917
3½s, A&O, 21,000	Oct. 1, 1918
3½s, J&J, 130,000	July 1, 1919
3½s, J&J, 500,000	Ju'y 1, 1937
3½s, J&J, 300,000	Jan. 1, 1938
3½s, J&J, 300,000	July 1, 1939
4s, A&O, 10,000	Oct. 1, 1934
4s, A&O, 10,000	Oct. 1, 1935
4s, ..., 30,000	July 1, 1936
3½s, A&O, 50,000	Oct. 1, 1918
Highways—	
4s, J&D, $50,000	June 1, 1901
4s, A&O, 25,800	Apr. 1, 1902
4s, J&J, 31,000	July 1, 1912
4s, A&O, 243,200	Oct. 1, 1912
4s, J&J, 150,000	Jan. 1, 1913
4s, J&J, 350,000	July 1, 1913
4s, A&O, 150,000	Oct. 1, 1913
4s, A&O, 500,000	Apr. 1, 1914
4s, J&J, 500,000	July 1, 1915
4s, J&J, 150,000	July 1, 1916
4s, ... 700,000	July 1, 1916
3½s, J&J, 500,000	Jan. 1, 1917
4s, J&J, 150,000	July 1, 1917
3½s, A&O, 200,000	Oct. 1, 1918
3½s, J&J, 825,000	July 1, 1919
3½s, J&J, 750,000	Jan. 1, 1928
3½s, J&J, 5,000	July 1, 1928
3½s, A&O, 606,000	Oct. 1, 1928

LOANS—	When Due.
Highways—(Con.)	
3½s, J&J, $650	Jan. 1, 1929
3½s A&O, 99,800	Apr. 1, 1929
Library Bonds—	
4s, J&J, $297,000	July 1, 1900
4s, A&O, 14,000	Oct., 1900
4s, A&O, 189,000	Jan. 1, 1901
4s, J&J, 44,000	Jan. 4, 1916
4s, A&O, 175,000	Oct. 1, 1922
4s, J&J, 200,000	Jan. 1, 1923
4s, A&O, 325,000	Oct. 1, 1923
4s, A&O, 100,000	Oct. 1, 1924
4s, A&O, 49,500	Jan. 1, 1925
4s, A&O, 150,500	Oct. 1, 1925
3½s, A&O, 100,000	Oct. 1, 1918
"Miscellaneous" Loans—	
4s, J&J, $36,450	Jan. 1, 1899
4s, J&J, 574,000	Jan. 1, 1900
4s, A&O, 670,000	Oct. 1, 1900
4s, J&J, 460,000	Jan. 1, 1901
4s, J&J, 25,000	Jan. 1, 1902
3½s, A&O, 1,275,000	Apr. 1, 1902
3½s, J&J, 300,000	Jan. 1, 1903
3½s, A&O, 100,000	Oct. 1, 1903
3½s, J&J, 300,000	July 1, 1904
4s, A&O, 90,000	Oct. 1, 1906
4s, A&O 145,500	Oct. 15, 1906
4s, J&J, 606,000	Jan. 1, 1907
3½s, J&J, 833,000	July 1, 1907
3½s, A&O, 13,800	Oct. 1, 1907
3½s, J&J, 50,000	Jan. 1, 1908
3½s, J&J, 11,500	July 1, 1908

LOANS—		When Due.
"MISCELLANEOUS BONDS"—(Con.		
3½s, A&O,	$250,000	Oct. 1, 1908
3½s, A&O,	178,400	Apr. 1, 1909
3½s, J&J,	209,000	July 1, 1909
4s, A&O,	1,599,725	Apr. 1, 1912
4s, A&O,	1,164,100	Apr. 1, 1913
4s, A&O,	1,350,000	Apr. 1, 1913
4s, A&O,	599,800	Oct. 1, 1914
4s, A&O,	367,000	Apr. 1, 1915
4s, A&O,	401,500	Oct. 1, 1915
4s, J&J,	1,115,700	Jan. 1, 1916
4s,.....	589,500	July 1, 1916
4s,.....	3,000	Apr. 1, 1916
4s, A&O	192,500	Oct. 1, 1916
4s,.....	223,500	Nov.30,1916
4s, J&J,	32,000	Jan. 1, 1917
4s, J&J,	13,500	Jan. 1, 1917
4s, A&O,	3,000	Apr. 1, 1917
4s, J&J,	309,000	July 1, 1917
3½s, J&J,	203,500	July 1, 1917
4s, A&O,	169,000	Oct. 1, 1917
3½s, J&J,	155,800	Jan. 1, 1918
3½s, A&O,	274,000	Apr. 1, 1918
3½s, J&J,	80,000	July 1, 1918
3s, A&O,	18,000	Oct. 1, 1918
3½s, A&O,	228,100	Apr. 1, 1919
3½s, J&J,	531,200	July 1, 1919
3½s,A&O,	25,000	Oct. 1, 1928
PARK BONDS—		
4s, A&O,	$200,000	Oct. 1, 1900
4s, J&J,	343,000	Jan. 1, 1913
4s, A&O	913,000	Apr. 1, 1913
4s, J&J,	500,000	Jan., 1914
4s, A&O,	75,000	Apr. 1, 1914
4s, A&O,	500,000	Oct. 1, 1914
4s, J&J,	1,000,000	Jan. 1, 1925
4s, A&O,	50,000	Oct. 1, 1927
3½s,A&O,	20,000	Apr. 1, 1916
3½s,A&O,	55,000	Oct. 1, 1916
3½s, J&J,	500,000	Jan. 1, 1927
3½s, J&J,	450,000	Jan. 1, 1928
3½s, A&O,	50,000	Apr. 1, 1928
3½s,A&O,	450,000	Oct. 1, 1928
3½s, A&O,	29,000	Oct 1, 1915
3½s, J&J,	500,0 0	July 1, 1929
PARK CONSTRUCTION—		
4s, J&J,	$450,000	Jan. 1,1918
4s, A&O,	5,000	Apr., 1918
4s, J&J,	5,000	July, 1918
4s, A&O,	40,000	Oct., 1918
4s, J&J,	480,500	Jan. 1, 1919
4s, A&O,	16,000	Apr., 1919
s, J&J,	3,500	July, 1919
4s, J&J	439,500	Jan. 1, 1920
4s, J&J,	16,400	July, 1920
4s, A&O,	44,100	Oct., 1920
4s, J&J,	500,000	Jan. 1, 1921
3½s, A&O,	151,000	Apr. 1, 1929
3½s, J&J,	49,000	July 1, 1929
3½s, J&J	500,000	Jan 1, 1937
PARK LOAN OF MAY 20, 1891—		
4s, J&D,	$700,000	June 1, 1921
4s, A&O,	200,000	Apr. 1, 1922
4s, A&O,	301,000	Oct. 1, 1922
4s, J&J,	250,000	Jan. 1, 1923
4s, J&J,	500,000	July 1, 1923
4s, A&O,	450,000	Oct. 1, 1923
4s, J&J,	99,000	Jan. 1, 1924
4s, A&O,	1,000,000	Oct. 1, 1924
PUB. INST'S AND CITY HOSPIT'L—		
3½s, J&J,	$38,500	July 1, 1908
3½s, J&J,	8,000	July 1, 1909
4s, A&O,	136,500	Oct. 1, 1911
4s, J&J,	250,000	July 1, 1912
4s, A&O,	42,000	Oct. 1, 1912
4s, A&O,	15,000	Apr. 1, 1915
4s, A&O,	400,000	Oct. 1, 1915
3½s, J&J,	27,000	July 1, 1917
3½s, J&J,	101,000	Jan. 1, 1918
3½s, J&J,	23,000	July 1, 1918
3½s, J&J,	14,500	July 1, 1919
PARK LANDS—		
4s, J&J,	$100,000	July 1, 1924
4s, A&O,	100,000	Oct. 1, 1924
4s, A&O,	50,000	Apr. 1, 1925
4s, A&O,	208,000	Oct. 1, 1925
4s,.....	11,300	July 1, 1926
3½s,J&J,	400,000	July 1, 1917
3½s,J&J,	600,000	Jan. 1, 1920
RAPID TRANSIT—		
4s, A&O,	$50,000	Oct. 1, 1934
4s, A&O	1,000,000	Apr. 1, 1935
4s, A&O,	100,000	Oct. 1, 1936
3½s, J&J,	250,000	Jan. 1, 1936
3½s,.....	500,000	Apr. 1, 1936
3½s,A&O,	1,500,000	Oct. 1, 1936
3½s, J&J,	1,000,000	July 1, 1937
3½s, J&J,	200,000	Jan. 1, 1938
3½s, A&O,	200,000	Apr. 1, 1938
SCHOOL HOUSES & SITES—		
4s, A&O,	$500,000	Apr. 1, 1911
4s, A&O,	250,000	Oct. 1, 1914
4s, J&J,	300,000	Jan. 1, 1917
3½s,A&O,	100,000	Oct. 1, 1917
4s, J&J,	500,000	July 1, 1926
4s, J&J,	150,000	July 1, 1927
3½s, J&J,	500,000	Jan. 1, 1928
3½s,A&O,	650,000	Oct. 1, 1928
3½s, J&J,	25,000	July 1, 1929
4s, J&J,	500,000	July 1, 1935
SEWERAGE BONDS—		
5s, A&O,	$17,000	Apr. 1, 1900
5s, A&O,	18,000	Oct. 1, 1900
4s,A&O,	1,250,000	Apr. 1, 1900
4s, J&J,	24,000	Jan. 1, 1901
4s, A&O,	5,000	Apr. 1, 1901
4s, A&O,	10,000	Oct. 1, 1901
4s, J&J,	8,000	Jan. 1, 1902
4s, A&O,	317,000	Apr. 1, 1902
4s, A&O,	627,500	Oct. 1, 1902
4s, A&O,	22,500	Jan. 1, 1903
4s, A&O,	500,000	Apr. 1, 1903
4s, A&O,	251,000	Oct. 1, 1903
4s, J&J,	500,000	Jan. 1, 1904
4s, J&J,	247,000	July 1, 1904
4s, J&J,	50,000	Oct. 1, 1904
4s, J&J,	50,000	Jan. 1, 1905
4s, A&O,	51,500	Oct. 1, 1906

LOANS—		When Due.
SEWERAGE BONDS—(Con.)—		
4s, A&O,	$421,000	Oct. 1, 1911
4s, J&J,	250,000	Jan. 1, 1912
4s, J&J,	50,000	July 1, 1914
4s, A&O,	67,650	Apr. 1, 1915
4s, ...	35,000	July 1, 1916
3½s, J&J,	100,000	July 1, 1905
3½s, J&J,	50,000	Jan. 1, 1906
3½s, A&O,	359,000	Oct. 1, 1906
3½s, A&O,	25,000	Apr. 1, 1908
3½s, J&J,	500,000	July 1, 1919
3s, J&J,	309,000	July 1, 1905
4s, A&O,	41,000	Oct. 15, 1916
3½s, J&J,	500,000	Jan. 1, 1928
3½s, J&J,	500,000	July 1, 1928
3½s, A&O,	1,000,000	Oct. 1, 1928
3½s, J&J,	1,000,000	July 1, 1929
STONY BROOK, &c., IMP. BONDS—		
4s, A&O,	$500,000	Oct. 1, 1917
4s, A&O,	30,000	Oct. 1, 1913
4s, A&O,	100,000	Oct. 1, 1936
3½s, J&J,	300,000	July 1, 1937
3½s, J&J,	100,000	Jan. 1, 1938
3½s, J&J,	350 000	July 1, 1939
STREET, ETC., BONDS—		
5s, J&J,	$1,000	Jan. 1, 1874
3½s, J&J,	22,000	Jan. 1, 1909
4s, A&O,	335,000	Oct. 1, 1911
4s, A&O,	25,000	Oct. 1, 1912
4s, A&O,	260,500	Apr. 1, 1913
4s, J&J,	50,000	Jan. 1, 1914
4s, J&J,	100,000	July 1, 1914
4s, A&O,	100,000	Oct. 1, 1914
4s, A&O,	50,000	Oct. 1, 1914
4s, J&J,	1,000,000	July 1, 1935
4s, J&J,	1,000,000	July 1, 1936
3½s, J&J,	50,000	Jan. 1, 1917
3½s, J&J,	500,000	Jan. 1, 1937
3½s, J&J,	181,480	July 1, 1918
3½s,A&O,	4,500	Oct. 1, 1918
3½s, J&J,	209,000	July 1, 1938
3½s,A&O,	541,000	Oct. 1, 1938
PUBLIC IMPROVEM'T BONDS—		
3½s,A&O,	$616,000	Oct. 1, 1938
WATER DEBT—		
Cochituate Water—		
6s, J&J,	$625,000	Jan. 1, 1901
6s, A&O,	688,000	Apr. 1, 1901
6s, J&J,	330,000	July 1, 1901
6s, J&J,	100,000	July 1, 1902
6s, A&O,	905,000	Apr. 1, 1903
6s, J&J,	8,000	Jan. 1, 1904
6s, A&O,	38,000	Apr. 1, 1904
6s, J&J,	161,000	Jan. 1, 1905
6s, A&O,	142,700	Apr. 1, 1905
6s, J&J,	44,000	July 1, 1905
6s, A&O,	6,000	Oct. 1, 1905
6s, J&J,	82,550	Jan. 1, 1906
6s, A&O,	8,750	Apr., 1906
6s, A&O,	4,000	Oct., 1906
6s, J&J,	8,000	Jan., 1907
6s, A&O,	5,000	Apr., 1907
6s, J&J,	1,000	July, 1907
5g, A&O,	£399,500	Oct. 1, 1902
5g, A&O,	$552,000	Apr. 1, 1906
5g, A&O,	1,000,000	Oct. 1, 1905
5g, A&O,	2,000,000	Oct. 1, 1906
5s, A&O,	1,000	Oct. 1, 1907
5s, A&O,	12,000	Apr., 1908
4½g, A&O,	268,000	Oct. 1, 1909
4s, A&O,	588,000	Apr. 1, 1908
4s, J&J,	82,000	July 1, 1909
4s, A&O,	280,000	Apr. 1, 1910
4s, A&O,	324,000	Apr. 1, 1912
4s, J&J,	111,000	July 1, 1913
4s, A&O,	336,000	Oct. 1, 1913
4s, J&J,	466,000	Jan. 1, 1914
4s, A&O,	18,500	Apr. 1, 1914
4s, A&O,	16,000	Oct. 1, 1914
4s, J&J,	50,000	Jan. 1, 1915
4s, A&O,	145,700	Apr. 1, 1915
4s, A&O,	23,000	Oct. 1, 1915
4s, J&J,	58,000	Jan. 1, 1916
4s, A&O,	128,500	Apr. 1, 1916
4s, A&O,	286,300	Oct. 1, 1916
4s, J&J,	21,000	Jan., 1917
4s, A&O,	161,000	Apr., 1917
4s, J&J,	7,000	July 1, 1917
4s, A&O,	160,700	Oct. 1, 1917
4s, J&J,	20,000	Jan., 1918
4s, A&O,	6,300	Apr., 1918
4s, A&O,	100,000	Oct. 1, 1918
4s, A&O,	200,000	Apr. 1, 1919
4s, A&O,	300,000	Oct. 1, 1919
4s, A&O,	384,000	Oct. 1, 1920
4s, A&O,	100,000	Apr. 1, 1921
4s, A&O,	162,500	Oct. 1, 1921
4s, J&J,	100,000	Jan. 1, 1922
4s, A&O,	75,000	Apr. 1, 1922
4s, A&O,	283,000	Oct. 1, 1922
4s, A&O,	576,275	Oct. 1, 1923
4s, A&O,	644,225	Oct. 1, 1924
3½s, A&O,	50,000	Apr. 1, 1915
3½s, A&O,	50,000	Oct. 1, 1915
3½s, J&J,	100,000	Jan. 1, 1916
3½s, J&J,	75,000	July, 1916
3½s, A&O,	25,000	Oct., 1916
3½s, A&O,	275,000	Apr. 1, 1917
3½s, J&J,	100,000	July 1, 1918
3½s, M&N,	130,000	Nov. 30, 1919
3½s, A&O,	145,000	Oct. 1, 1919
3½s, J&J,	220,000	Jan. 1, 1920
3½s, A&O,	150,000	Oct. 1, 1927
3½s, A&O,	200,000	Oct. 1, 1928
3½s, J&J,	43 ,000	July 1, 1929
3s, A&O,	200,000	Apr. 1, 1917
SUFFOLK COUNTY DEBT.		
Court House Bonds—		
4s, A&O,	$700,000	Oct. 1, 1918
4s, J&J,	406,000	July 1, 1922
3½s, A&O,	800,000	Oct. 1, 1919
4s, A&O,	75,000	Oct. 1, 1923
4s, J&J,	40,000	July 1, 1924
3½s, A&O,	800,000	Apr. 1, 1937
3½s, J&J,	100,000	July 1, 1938
3s, A&O,	612,000	Oct. 1, 1900
($17,000 due yearly) to Oct. 1,1935		

INTEREST on the sterling loans is paid by Baring Brothers & Co., Limited, in London; on other issues by City Treasurer in Boston.

TOTAL DEBT.—The subjoined statement shows Boston's total debt, the items of which it is made up, and the sinking fund held by the city, against the same, on the dates indicated.

	July 31, 1899.	Jan. 31, 1899	Jan. 31, 1898
City debt proper	$64,474,105	$62,226,546	$58,050,636
Cochituate water debt	17,306,274	17,121,274	17,911,274
County debt	3,550,000	3,591,000	3,631,000
Total bonded debt	$85,330,379	$8 ,938,820	$79,592,910
Sinking funds, &c	26,671,871	27,854,648	27,579,370
Net debt	$58,658,508	$55,084,172	$52,013,540

The following table shows the amount of the gross funded debt, sinking funds and the net debt on Jan. 31 for the following years:

Years.	Gross Debt.	Sinking Funds.	Net Debt.
1899	$82,938,820 00	$27,854,648 00	$55,084,172 00
1898	79,592,910 76	27,579,369 97	52,013,540 79
1897	71,902,600 57	25,367,587 13	46,535,013 44
1896	65,665,774 64	24,324,566 93	41,341,206 71
1895	59,337,964 93	21,604,153 72	37,733,811 21
1894	54,418,535 00	20,482,297 00	33,936,238 00
1893	56,908,148 00	25,477,682 00	31,430,466 00
1890	53,930,095 22	22,505,598 72	31,424,496 50
1885	42,962,180 02	18,022,484 25	24,939,695 77
1881	40,949,332 18	14,511,849 19	26,437,482 99

DEBT LIMITATIONS.—The general provision as to debt limitation which applies only to Boston is found in the Supplement to the Public Statutes of Massachusetts, Laws of 1885, Chapter 178. The act is entitled "An act to limit the municipal debt of, and the rate of taxation in, the city of Boston."

SECTION 1—Provides that the taxes exclusive of State tax and of sums required by law to be raised on account of the city debt shall not exceed in any one year $9 on every $1,000 of the average of the assessors' valuation for the preceding five years, the valuation year to year being first reduced by all abatements.

SECTION 2—Provides that the limit of indebtedness of the city of Boston shall hereafter be 2½ per cent until January 1, 1887, and thereafter shall be 2 per cent on the average valuation prescribed in section 1 of this act.

The foregoing limitation is of course exclusive of debts created for water supply, and further exceptions have been made from year to year by different legislatures, authorizing bonds outside of the debt limit for various purposes, especially enumerated.

It is proper to state that under Chapter 93, Acts of 1891, the city is authorized to *anticipate* its authority to borrow money within its debt limit for any current municipal year.

NEW LOANS AUTHORIZED.—The following is a summary of loans authorized but not issued as of July 31, 1899:

Purpose of Issue—	Inside Debt Limit.	Outside Debt Limit.
Rapid transit	.....	2,384,000
School houses	$775,000	300,000
South Union Station	750,000	.....
Laying out and construction of highways	.....	2,423,550
Bridges	100,000	.....
Street dept	85,000	.....
Miscellaneous	15,000	.....
Totals	$1,725,000	$5.107,550

BORROWING POWER.—The city's borrowing power July 31, 1899, is shown in the following statement:

Total debt, city and county		$85,330,378 98
Less special loans (outside of limit)	$34,652,450 00	
do county loans (outside of limit)	2,921,000 00	
do Cochituate water debt	17,306,274 98	
Total deductions		54,879,724 98
Total debt less above deductions		$30,450,655 00
Sinking funds, less $15,225,089 held for loans deducted as above (water loans, etc.)		11,446,781 91
Net debt, excluding debts outside of limit		$19,003,873 09
Two per cent on $974,536,062 (average valuation for five years, less abatements)		$19,490,721 24
Net debt, as above		19,003,873 00
Right to borrow July 31, 1899, under chapter 178 acts of 1885		$486,848 15
Right to borrow July 31, 1899, under chapter 93, acts of 1891, estimated		$1,851,480 00

Bonds to the amount of $1,725,000 inside of the debt limit have been authorized, but are not yet issued.

ASSESSED VALUATION.—The city's assessed valuation of real estate and personal property and tax rate have been as follows:

Years—	Assessed Valuation. Real.	Personal.	Total.	Rate of Tax per $1,000.
1899	$866,773,300	$233,034,820	$1,089,808,120	$13·10
1898	830,233,900	205,865,518	1,036,099,418	13·60
1897	803,360,550	208,721,659	1,012,582,209	13·00
1896	770,261,700	210,990,726	981,252,426	12·90
1895	744,743,550	206,618,969	951,362,519	12·80
1894	723,728,750	204,363,706	928,092,456	12·80
1893	707,762,275	216,331,476	924,093,751	12·80
1890	619,990,275	202,051,525	822,041,800	13·30
1880	437,370,100	202,092,395	639,462,495	15·20
1870	365,593,100	218,496,300	584,089,400	15·30

The tax rate for 1899 includes the State tax $0·55 per $1,000; the county tax, $0·95; the city tax proper, $11·60; total, $13·10.

POPULATION.—State census, 1895, was 494,205. In 1890 population was 448,477; in 1880 it was 362,839; in 1870 it was 250,526.

BRADFORD.—See City of Haverhill.

BRAINTREE.—{ B. F. DYER, Treasurer. HENRY A. MONK, Clerk.

This town is in Norfolk County.

LOANS.—		When Due.
WATER BONDS—		
4s, J&J,	$100,000	July 1, 1917
4s, J&D,	150,000	June 1, 1921
4s, ...,	6,000	Aug. 1, 1926
MUNICIPAL LIGHTING—		
4s, ...,	$16,500	Apr. 1, 1917

Bonded debt Jan. 1, 1899. $272,500
Floating debt 87,386

Total debt Jan. 1, 1899	$359,886
Sinking funds	53,977
Net debt Jan. 1, 1899	305,909
Total value town property, estimated	246,279
Tax valuation, 1898	4,557,425
Total tax (per $1,000) '98	18·20
Population in 1890 was	4,848
Population in 1895 was	5,310

BRISTOL COUNTY.—GEO. F. PRATT, Treas.

County seat is Taunton.

NOTES—		When Due.
4s, J&J,	$100,000	Jan. 18, 1902
3¾s, ...,	20,000	Mar. 15, 1900
4s, ...,	60,000	Aug. 19, '00-02
¾s, ...,	20,000	Mar. 10, 1900
4s, ...,	100,000	Apr. 22, 1901
4s, ...,	80,000	June 1, '01 02
5s, ...,	$20,000	Aug. 21, 1901
4s, ...,	100,000	Sept. 1, 1901
5s, ...,	40,000	Nov. 25, 1901
4s, ...,	100,000	June 18, 1902
4s, ...,	1 ,000	Sept. 6, 1902
4s, ...,	160,000	Sept. 23, 1902

NOTES— *When Due.*
4s, ..., $40,000..July 15, 19 3
4s, ..., 20,000..Nov. 30, 1903
4s, ..., 40,000 Apr. 12, 1904
4s, ..., 20,000..Nov. 30, 1904
4s, ..., 20,000 May 5, 1905
4s, M&N, 40,000. Nov.30,'03-04
4s, F&A, $100,000 Feb. 7, 1903
4s, M&S, 35,000..Sept. 6, 1905
4s, M&S, 25,000..Sept. 6, 1906
Bonded d'bt Sept.22,'99.$1,110,000
Floating debt 160,000
Tax valuat'n in 1899...179,041,277
Population in 189 was...219,019
Population in 1890 was...186,465

BROCKTON.—{ —. —. LOW, Mayor. / W. H. EMERSON, Treasurer.

This city is in Plymouth County.

LOANS— *When Due.*
CITY HALL—1891-2-3-4-5.
4s, A&O, $68,000.....1900-1916
($4,000 due yearly on Oct. 1.)
4s, J&D, $23,000.....1900-1922
($1,000 due yearly on June 1.)
4s, J&D, $14,000.....1900-1913
($1,000 due yearly on June 1.)
4s, J&J, $3,000.....1900-1905
($500 due yearly on Jan. 1.)
4s, M&S, $17,500.....1900-1904
($3,500 due yearly on Sept. 1.)
4s, A&O, $43,200.....1900-1923
($1,800 due yearly on April 15.)
4s, M&N, $30,000.....1903-1922
($1,500 due yearly on Nov. 1.)
4s, M&N, $50,000.....1903-1922
($2,500 due yearly on Nov. 1.)
DRAINAGE BONDS—1888-1895.
4s, J&J, $25,000 1900-1909
($2,500 due yearly on July 1.)
4s, M&N, $23,100.....1899-1919
($1,100 due yearly on Nov. 20.)
4s, A&O, $500.... Oct. 1, 1900
4s, J&D, $6,500.....1900-1911
($500 due yearly on June 1.)
4s, J&D, $4,600.....1900-1922
($200 due yearly on June 1.)
4s, M&S, $18,400.....1900-1922
($800 due yearly on Sept. 1.)
4s, F&A, $7,500.....1900-1914
($500 due yearly on Aug. 1.)
4s, J&J, $10,000.....1900-1919
($500 due yearly on July 1.)
4s, F&A, $3,000.....1900-1902
($1,000 annually on Aug. 1.)
3½s, M&N,$5,000....May,1900-04
SEWERAGE BONDS—
3½s, M&N,$10,000...May,190 -19
FIRE DEPARTMENT—1890-4-5.
4s, A&O, $6,000.....1900-1905
($1,000 due yearly on Oct. 1.)
HEALTH BUILDING—
4s, J&D, $1,500.....1900-1902
($500 due yearly on June 1.)
PAVING BONDS 1891.—
4s, J&D, $10,000.....1900-1901
($5,000 due yearly on June 1.)
POLICE—
4s, J&J, $7,740.....1900-1902
($2,580 due yearly on July 1.)
SCHOOL BONDS—
4s, F&A, $1,500.....Feb. 1, 1900
4s, J&J, $8,000.....1900-1901
($4,000 due yearly on July 1.)
4s, J&D, $5,400.....1900-1902
($1,800 due yearly on June 1.)
4s, J&J, $3,000.....1900-1902
($1,000 due yearly on July 1.)
4s, J&D, $5,200.....1900-1903
($1,300 due yearly on June 1.)
4s, A&O, $2,000,.....1900-1901
($1,000 due yearly on April 1.)

LOANS— *When Due.*
SCHOOL BONDS—(Con.)—
4s, J&J, $20,000.....190 -1904
($4,000 due yearly on July 1.)
4s, J&D, $24,000.....1900-1905
($4,000 due yearly on June 1.)
4s, J&D, $32,000.....1899-1905
($4,000 due yearly on Dec. 1.)
4s, J&J, $34,000.....1900-1916
($2,000 due yearly on July 1.)
4s, J&J, $6,000.....Jan. 1, 1900
($1,000 due yearly) to Jan. 1,'05.
4s, F&A, $8,000 1900-1907
($1,000 annually on Aug 1.)
SEWER BONDS—1892-3-5.
4s, F&A, $11,000.....1900-1922
($500 due yearly on Aug. 1.)
4s, J&D, $36,000.....1900-1923
($1,500 due yearly on June 1.)
4s, J&J, $192,000.....1900-1925
($8,000 due yearly on July 1.)
4s, A&O, $175,000.....1900-1924
($7,000 due yearly on April 1.)
4s, A&O, $100,000.....1904-1923
($5,000 due yearly on April 1.)
4s, M&N, $28,000.....1900-1927
($1,000 annually on May 1.)
3½s, M&N, $33,000...May 1, 1900
$1,650 due yearly) to May 1, 1919.
STREET IMP. BONDS—
4s, J&J, $16,000.....Jan. 1, 1900
($2,000 due yearly) to Jan. 1, '07.
3½s, M&N, $50,000. .May 1, 1900
($2,500 due yearly) to May 1, 1919.
WATER BONDS—1897.
5s, A&O, $30,000....Apr. 15, 1900
5s, A&O, 90,000....Apr. 15, 1910
4s, A&O, 50,000....Apr. 15, 1906
4s, J&J, 50,000....July 15, 1912
4s, M&N, 50,000....May 1, 1914
4s, M&N, 25,000....May 1, 1915
4s, M&N, 25,000....May 1, 1927
4s, F&A, 15,000....Aug. 1, 1927
4s, M&N, 25,000....May 1, 1916
4s, ... 20,000....May 15, 1918
4s, ... 10,000....May 15, 1919
4s, ... 68,000....Apr. 1, 1920
4s, ... 5,000....Oct. 1, 1920
4s, ... 25,000....May 1, 1921
4s, ... 20,000....May 1, 1922
4s, M&N, 25,000....Mar. 1, 1923
4s, J&D, 62,000....Dec. 15, 1923
4s, ... 25,000....Apr. 1, 1924
4s, ... 25,000....Apr. 1, 1925
4s, ... 25,000....Oct. 1, 1925
4s, M&N 25,000 ...May 1, 1926
4s, M&N, 25,000.....May 1, 1927
4s, F&A, 15,000....Aug. 1, 1927
4s, F&A, 10,000....Aug. 1, 1928
3½s, J&J, 50,000....July 1, 1919
3½s, M&N,15,000...May 1, 1917

The water bonds are coupon, all others registered.

PAR VALUE OF BONDS.—The bonds are mostly for $1,000 each.

INTEREST is paid at the office of the City Treasurer.

TOTAL DEBT, SINKING FUND, ETC.—

	May 1, 1899.	*Dec.* 1, 1898.	*Jan.* 1, 1898.	1897.
Bonded debt.....	$2,004,320	$1,918,120	$1,982,400	$1,938,680
Sinking fund.....	279,000	264,493	242,000	207,000
Net debt.....	$1,725,320	$1,653,627	$1,740,400	$1,731,680
Water debt incl. above	$770,000	$770,000	$760,000	$720,000

The city has no floating debt and the amount of sinking fund May 1, 1899, was all applicable to the payment of the water debt. In addition to the water debt a sewer debt of $563,500 and part of the City Hall debt amounting to $164,000 is outside of the prescribed limit of indebtedness.

ASSESSED VALUATION.—The city's assessed valuation (which is ⅔ of actual value) and tax rate have been as follows:

Years—	*Real Estate.*	*Personal Property.*	*Total Valuation.*	**Rate of Tax per $1,000.*
1898.....	$23,215,811	$2,870,042	$26,085,852	$40·20
1897.....	22,659,616	2,981,756	25,641,372	20·70
1895.....	19,460,836	3,109,709	22,570,545	18·60
1890.....	14,997,605	2,497,997	17,495,602	15·20
1882.....	.....	.....	9,150,702	16·66⅔

* Including State, county and city levy.

POPULATION.—In 1899 population was 37,278; in 1890 it was 27,294; in 1880 it was 13,608; in 1870 it was 8,007.

BROOKLINE.—GEORGE H. WORTHLEY, Treas.

This town is in Norfolk County.

LOANS— *When Due.*
BATH HOUSE—
3½s, ..., $10,500....Nov. 1, 1899
($1,500 due yearly) to Nov. 1, 1905
3 9/16s, ..., $17,500....July 1, 1900
($2,500 due yearly) to July 1, 1906
BRIDGE NOTES—
4s, J&J, $2,000.....Jan. 1, 1900
($1,000 due yearly) to Jan. 1, 1901
3 9/16s ....., $22,500.....1900-1917
($1,250 yearly in October.)
MISCELLANEOUS—
4s, ... $40,000.....June 1, 1900
($20,000 due yearly) to June 1, 1901
4s, ..., $48,250.....Nov. 1, 1899
($9,650 due yearly) to Nov. 1, 1903
($1,700 due y'rly) to June 15, 1904
3 9/16s, ...,$139,500..June 15, 1900
($9,300 due y'rly) to June 15, 1914
3 9/16s, ..., $65,800....July 1, 1900
($9,400 due yearly) to July 1, 1906

LOANS— *When Due*
PARK BONDS—
4s, J&J, $42,000.....July 1, 1900
(Part due yearly) to July 1, 1911
4s, M&S, $8,000.....Sept. 1, 1900
($4,000 due yearly) to Sept. 1, 1901
4s, F&A, $4,000.....Aug. 1, 1900
4s, J&J, $4,000.....Jan. 1, 1900
($1,000 due yearly) to Jan. 1, 1901
4s, J&J, $22,000.....Aug. 1, 1899
(Part due yearly) to Aug. 1, 1910
4s, J&J, $11,000.....Aug. 1, 1900
(Part due yearly) to Aug. 1, 1906
4s, J&J, $12,000.....Jan. 1, 1900
($1,000 due yearly) to Jan. 1, 1911
4s, ..., $7,800.....Mar. 1, 1900
($2,600 due yearly) to Mar. 1, 1902
4s, ..., $52,000.....Mar. 1, 1900
($4,000 due yearly) to Mar. 1, 1912
3½s, ... $1,950.....June 15, 1900
$650 due yearly) to June 15, 1902

LOANS— *When Due.*
PARK BONDS—(Con.)—
3½s, ... $81,250..June 15, 1900
($6,250 due y'rly) to June 15, 1912
3½s, ..., $17,280.....Jan. 1, 1901
($1,080 due yearly) to Jan. 1, 1915
PLAY GROUNDS—
3½s, ..., $2,400....May, '00-'05
SCHOOL NOTES—
4s, ..., $22,400.....June 1, 1900
($5,600 due yearly) to June 1, 1903
4s, ..., $6,000...July 1, 1902-3
3½s, ..., 78,500.....May 1, 1900
($6,500 due yearly) to May 1, 1915
3½s, ..., $15,000.....Aug. 1, 1900
($2,500 due yearly) to Aug. 1, 1905
3½s, ..., $40,000.....Jan. 1, 1900
($2,500 due yearly) to Jan. 1, 1915
SEWER BONDS—
4s, ..., $6,250....Feb. 1, 1900
($1,250 due yearly) to Feb. 1, 1904
WATER SCRIP—
5s, J&J, $42,000...Jan. 1, 1900
4s, ... 107,184...July 1, 1900
($4,466 due yearly) to July 1, 1923
4s, F&A, $22,000...Jan. 1, 1900
($1,000 due yearly) to Jan. 1, 1921
3½s, ...$47,495....June 15, 1900
($2,065 due yearly) to June 15, 1922
3 9/16s, $25,000.....June 15, 1900
($1,000 due y'rly) to June 15, 1925
3 9/16s, ..., $13,500....Jan. 1, 1900
($750 due yearly to Jan. 1, 1917
3½s, ... $15,600...Aug. 1, 1900
($600 due y'rly) to Aug. 1, 1925
3·35s, ... $13,[illegible]00 ....Jan. 1, 1900
($700 yearly) to Jan. 1, 1918

TOTAL DEBT, SINKING FUND, ETC.—

	Feb. 15, 1899.	*Feb.* 15, 1898.	*Feb.* 15, 1897.
Total debt.....	$1,424,740	$1,394,951	$2,079,212
Sinking funds.....	40,275	38,977	125,000
Net debt.....	$1,384,465	$1,355,974	$1,954,212
Deduct water debt.....	294,210	304,791	727,172
Net debt as defined by law.....	$1,090,255	$1,051,183	$1,227,040
Net debt allowed by law.....	1,995,810	1,925,076	1,829,904
Available balance.....	$905,555	$873,893	$602,864

The sinking funds are mostly invested in sundry municipal bonds.

TOWN PROPERTY.—The town's total assets, including buildings, parks, water works, sinking fund, etc., amount to $5,279,865. The water works are valued at $940,000.

ASSESSED VALUATION and tax rate have been as follows:

Years—	*Assessed Valuation— Real.*	*Personal.*	*Total.*	*Rate of Tax per $1,000.*
1899.....	.....	.....	.....	$10·50
1898.....	$49,947,300	$16,579,700	$66,527,000	11·80
1897.....	47,519,000	16,650,200	64,169,200	12·20
1896.....	45,782,700	15,129,300	60,912,000	12·40

POPULATION.—In 1898 population (est.) 17,500; in 1890, 12,103

CAMBRIDGE.—{ E. R. CHAMPLIN, Mayor. / WILLIAM W. DALLINGER, Treasurer,

This city is in Middlesex County.

LOANS— *When Due.*
BRIDGE LOAN—
4s, A&O, $10,000..Oct. 1, 1917
4s, J&J, 100,000..July 1, 1918
4s, M&S, 100,000..Sept. 1, 1918
4s, M&S, 115,000..Mar. 1, 1919
4s, M&N, 5,000..Nov. 1, 1920
4s, J&J, 15,000..July 1, 1901
4s, J&J, 60,000..July 1, 1921
4s, F&A, 10,000 .Aug. 1, 1923
3½s, J&J, 50,000...July 1, 1939
BUILDING LOAN—
4s, M&N, $20,000..May 2, 1902
4s, F&A, 118,000..Aug. 1, 1914
4s, A&O, 60,000..Oct. 1, 1915
4s, A&O, 103,000..Oct. 1, 1916
4s, M&N, 40,000..Nov. 1, 1903
MUNICIPAL BONDS—
4s, F&A, $52,000..Aug. 1, 1904
3½s, F&A, 4,900..Aug. 1, 1908
3½s, J&J, 37,000...July 1, 1909
PARK BONDS—
4s, F&A,$360,000..Feb. 1, 1924
4s, F&A, 100,000..Aug. 1, 1935
4s, F&A, 100,000..Feb. 1, 1936
4s, F&A, 100,000..Aug. 1, 1926
4s, A&O, 40,000..Oct. 1, 1926
3½s, M&S, 100,000..Sept. 1, 1937
3½s, M&N, 50,000..Nov. 1, 1937
3½s, F&A, 50,000 Aug. 1, 1938
3½s, J&D, 50,000..June 1, 1938
3½s, F&A, 100,000....Aug. 1, 1939
PAVING BONDS—
4s, M&N, $50,000..Nov. 1, 1902
3½s, A&O, 20,000..Oct. 1, 1907
SCHOOL BONDS—
4s, M&N,$100,000..May 1, 1900
4s, J&J, 100,000..Jan. 1, 1901
4s, J&J, 60,000..July 1, 1901
4s, M&N, 20,000..Nov. 1, 1902
3½s, J&J, 100,000..July 1, 1917
3½s, M&N, 9,500..Nov. 1, 1907
4s, A&O, 6,000..Oct. 1, 1916
3½s, F&A, 142,000..Aug 1, 1918
3½s, M&N, 100,000..May 2, 1918
3½s, J&D, 50,000 .June 1, 1918
3½s, J&J, 50,000...July 1, 1919
SEWER BONDS—
6s, J&J, $136,000 July 1, 1903
6s, J&J, 295,000..July 1, 1904
6s, J&J, 144,000..July 1, 1905
4s, M&N, 30,000..Nov. 1, 1907
4s, M&N, 22,000..Nov. 1, 1909
4s, M&N, 15,000..May 1, 1910
4s, J&J, 15,000 .July 1, 1911
4s, F&A, 75,000..Aug. 1, 1924

SEWER BONDS—(Con.)
4s, A&O, $60,000..Oct. 1, 1925
4s. A&O, 75,000..Oct. 1, 1916
STREET LOAN—
4s, M&N, $55,000..May 2, 1902
4s, F&A, 30,000..Aug. 1, 1914
4s, A&O, 60,000..Oct. 1, 1915
4s, A&O, 137,000..Oct. 1, 1916
3½s, M&N, 11,000..Nov. 1, 1907
3½s, M&N, 15,000..May 2, 1918
STREET WIDENING BONDS—
6s, J&J, $10,000 July 1, 1903
6s, J&J, 90,000 July 1, 1904
6s, J&J, 14,000..July 1, 1905
4s, J&J, 8,000..Nov. 1, 1899
CEMETERY—
4s, F&A, $65,000..Aug. 1, 1905
CLAY LAND LOAN—
4s, J&J, $50,000..July 1, 1911
3½s, M&N, 20,000..Nov. 1, 1912
4½s, F&A, 10,000..Aug. 1, 1913
3½s, J&J, 17,000 ..July 1, 1914
CHARLES RIVER IMP'T. BONDS—
3½s, F&A, $50,000..Aug. 1, 1938
WATER BONDS—
4s, A&O, $90,000..Oct. 1, 1907
4s, M&N, 22,000..Nov. 1, 1907
4s, J&J, 46,000..July 1, 1908
4s, F&A, 25,000..Aug. 1, 1908
4s, J&J, 20,000..July 1, 1909
4s, M&N, 288,000..May 1, 1910
4s, J&J, 75,000..July 1, 1910
4s, M&S, 125,000..Sept. 1, 1910
4s, J&J, 20,000..Jan. 1, 1911
4s, A&O, 35,000..Oct. 1, 1911
4s, J&J, 150,000..Jan. 1, 1912
4s, M&N, 75,000..May 2, 1912
4s, M&N, 45,000..Nov. 1, 1912
4s, F&A, 100,000..Feb. 1, 1913
4s, F&A, 50,000..Aug. 1, 1913
4s, A&O, 300,000..Apr. 1, 1924
4s, A&O, 200,000..Apr. 1, 1915
4s, F&A, 200,000..Aug. 1, 1915
4s, A&O, 100,000..Apr. 1, 1916
4s, J&J, 200,000..July 1, 1916
4s, F&A, 100,000..Aug. 1, 1916
4s, A&O, 265,100..Oct. 1, 1916
3½s, M&N, 43,000..Nov. 1, 1906
3½s, J&J, 100,000..July 1, 1917
3½s, A&O, 200,000..Apr. 1, 1917
3½s, M&N, 75,000 .Nov. 1, 1917
3½s, J&D, 140,000..Dec. 1, 1917
3½s, M&N, 50,000...May 2, 1918
3½s, J&D, 60,000...June 1, 1918
3½s, M&N, 50,000. Nov. 1, 1918

INTEREST on bonds is payable at the Nat. Bank of Redemption, Bos.

TOTAL DEBT, SINKING FUNDS, ETC.—

	Dec. 1, 1898.	*Dec.* 1, 1897.	*Dec.* 1, 1896.
Total bonded debt.....	$4,012,400	$3,623,500	$3,313,000
Sinking funds.....	780,362	714,974	581,668
Net municipal debt Dec. 1..	$3,232,038	$2,908,526	$2,731,332
Water debt (additional).....	$3,249,100	$2,961,600	$2,602,600
Sinking funds.....	545,397	464,138	369,347
Net water debt.....	$2,703,703	$2,497,462	$2,233,253
Net city and water debt....	$5,935,741	$5,405,988	$4,964,585

The city has no floating debt. The borrowing capacity for 1899 for city purposes is $397,086.

The sinking fund for the ten-year loans receives yearly 8½ per cent of the amount of outstanding bonds, for fifteen year loans 5 per cent yearly, for the twenty-year loans 3½ per cent, for the thirty-year loans 2 per cent and for the forty-year loans 1¼ per cent.

CITY WATER WORKS.—The cost of the water works up to December 1, 1898, was $5,602 364, while the net debt on the same is $2,703,703. In year 1898 receipts from water rates were $297,130.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows, property being taken at cash value:

Years—	Assessed Valuation Real	Personal	Total	Rate of Tax per $1,000.
1899	$74,556,200	$16,981,595	$91,537,795	$17·10
1898	72,908,100	16,642,990	89,551,090	16·40
1897	70,339,200	16,302,545	86,641,745	17·50
1895	64,303,700	16,607,360	80,911,060	15·70
1890	52,235,000	15,339,925	67,574,925	15·60
1885	42,588,300	12,758,255	55,346,555	15·50
1880	37,929,400	11,699,660	49,629,060	16·00

POPULATION.—In 1890 population was 70,028; in 1880 it was 52,740; in 1870 it was 39,634. According to State census population in 1895 was 81,643.

CANTON.—{ROBERT BIRD, Treasurer. WALTER AMES, Clerk.

This town is in Norfolk County.

LOANS— When Due.
WATER BONDS—
4s, J&J, $90,000....1900 to 1917
($5,000 due yearly on July 1.)
4s, J&J, $36,000.....1918 to 1923
($6,000 due yearly on July 1.)
4s, J&J, $14,000.....1924 to 1925
($7,000 due yearly on July 1.)
4s, J&J, $4,000... July 1, 1926

Bonded debt July 1, '98.$149,000
Tax valuation, real.....2,632,840
Tax valuation, personal.1,294,218
Total valuation 1898....3,927,058
Assessment about ¾ actual value
Total tax rate (per M.) '98..$16·00
Population in 1890 was.....4,538
Population in 1880 was.....4,516
Population in 1896 (est.)....4,700

INTEREST is payable at the town treasury.

CHELSEA.—{SETH J. LITTLEFIELD, Mayor. T. B. FROST, Treasurer.

The city is in Suffolk County. The city bonds at present outstanding will be refunded at maturity and the new bonds will be payable in 1911.

LOANS— When Due.
CITY BONDS—
4s, A&O, $150,000....Oct. 1, 1901
4s, A&O, 90,000....Oct. 1, 1903
4s, A&O, 70,000....Oct. 1, 1905
4s, A&O, 100,000....Oct. 1, 1907
REFUNDING BONDS—
4s, A&O, $181,000....Oct. 1, 1911
4s, ..., 291,000....Dec. 1, 1911
PARK LOAN—
4s, A&O, $80,000....Oct. 1, 1936
PUBLIC IMPROVEMENT LOAN—
4s, A&O, $40,000.....Oct. 1, 1907
PUBLIC IMP. LOAN—Continued—
4s, A&O, $70,000.....Oct. 1, 1927
SPECIAL LOANS—
4s, ..., $19,700.....Dec. 1, 1902
4s, ..., 18,000.....Dec. 1, 1899
4s, ... , 10,000.....Dec. 1, 1899
4s, ..., 10,000.....Dec. 1, 1904
4s, ..., 32,000.....Dec. 1, 1911
WATER BONDS—1891—
4s, g.,J&J 15, $150,000g.Jul.,1911
4s, g.,J&J 15, 150,000g.Jul.,1921

INTEREST is paid in Boston at National Bank of Redemption or by City Treasurer, Chelsea.

TOTAL DEBT, SINKING FUND, ETC.—The subjoined statement shows Chelsea's total municipal debt, the water debt, the special loans and the sinking fund held by the city, on the 1st of January of each of the last four years. Mr. Frost, the City Treasurer, informs us that *all the indebtedness of the city of Chelsea is now covered by special law*, and that hence the 2½ per cent limit on the indebtedness of Massachusetts cities does not apply.

	Jan. 1, 99.	Jan. 1, '98.	Jan. 1, '97.	Jan. 1, '96.
Loans and debt.....	*$1,109,700	*$1,109,700	$949,700	$906,200
Sinking fund.....	208,044	158,088	165,059	116,008
Net debt.....	$901,656	$951,612	$784,641	$790,192
Water debt (addit'al)	$300,000	$300,000	$300,000	$300,000
do sinking fund	43,641	36,642	36,642	29,808
Net water debt..	$256,359	263,358	$263,358	$270,192
Total net debt.....	$1,158,015	$1,214,970	$1,047,999	$1,060,384

* Including improvement loan.

CITY PROPERTY.—The city owns its water works, which in 1898 earned from water rates $103,000.

ASSESSED VALUATION.—The city's assessed valuation (the same as actual value) and tax rate have been as follows in the years named.

Years—	Assessed Valuation Real	Personal.	Total.	Rate of Tax per $1,000.
1899.....	.....	.....	$23,368,302	$17·40
1898.....	$20,988,600	$2,303,808	23,292,408	17·40
1897.....	20,751,100	2,304,827	23,055,927	17·60
1895.....	20,032,050	2,482,993	22,515,043	17·00
1890.....	18,187,500	2,613,439	20,801,139	17·60
1884.....	15,802,550	2,300,947	18,103,497	18·60

POPULATION.—In 1899 population was 33,000; in 1890 it was 27,909; in 1880 it was 21,782; in 1870 it was 18,547.

CHICOPEE.—{DENIS MURPHY, Mayor. JOHN D. WHITE, Treasurer.

Chicopee is in Hampden Co., and was incorporated as a city in 1890.

LOANS— When Due.
BRIDGE LOAN—
4s, J&D, $53,000.....June 1, 1904
ELECTRIC LIGHT BONDS—
4s, J&D, $69,000.....1900-1922
4s, J&D, 6,000....July 15, 1906
CITY NOTES—
4½s, M&S, $11,000.Sept. 1, '99-'00
4½s, J&D, 2,000...Dec. 1, 1903
4½s, J&D, 550...On demand.
4s, J&D, 4,000...Dec. 1, 1899
4s, J&D, 10,000...Oct. 1, 1905
4s, J&D, 2,800...Dec. 2, 1905
4s, J&D, 20,000...Aug.29, 1900
4s, J&D, 23,500...June 1, 1902
4s, J&D, 6,500..Nov. 18, 1902
4s, J&D, 10,000...June 1, 1906
4s, J&D, 2,000....Dec. 1, 1901
4s, J&D, $26,000...June 1, 1907
3½s, J&D, 10,000..June 29, 1908
3¾s, J&D, 10,000...Aug. 9, 1902
3½s, J&D, 51,500...June 1, 1902
3½s, J&D, 3,000...Dec. 1, 1899
($1,000 yearly) to Dec. 1, 1901
SCHOOL BONDS—
3½sg, J&D, $23,000..July 1, 1909
WATER BONDS—
4s, J&D, $290,500.$11,500 yearly.
Total debt May 1, 1899..$618,150
Water debt (included)....290,500
Tax valuation, real.....6,925,880
Tax valuation, personal.2,324,950
Total valuation 1899...9,250,830
Tax rate (per $1,000) 1899.$18·00
Population in 1895 was....16,427

CLINTON.—CHARLES E. SHAW, Treasurer.

This town is in Worcester County.

LOANS.— When Due.
WATER BONDS—
4s, A&O, $115,000....Oct. 1, 1901
..... 232,000.....

Bonded debt, Aug.1, '99..$347,000
Floating debt..... 148,157
Total debt Aug. 1, 1899.. $495,157
Water Sinking Fund..... 82,704
Tax valuation 1899 7,468,309
Tax rate (per M.) '99..... 18·20
Population in 1899 was. 13,500
Population in 1890 was. 10,424

CONCORD.—This town is in Middlesex County.

LOANS— When Due.
WATER WORKS—
4s, A&O, $45,000.....Oct. 1, 1903
..... 20,500.....
SEWER BONDS—
4s, ..., $70,000.....1928
LIGHT BONDS—
4s, F&A, $35,000 .Aug. 1, 1929

Total debt Aug. 1, 1899..$162,600
Sinking funds..... 36,158
Tax valuation 1898.....3,839,970
Tax rate (per $1,000) 1899...12·40
Population in 1890 was.....4,427

DALTON FIRE DISTRICT.—JOHN D. CARSON, Treasurer.—In Berkshire County.

LOANS— When Due.
WARER LOANS—
4s, J&D, $50,000..... 1914
4s, ... 6,000.....On demand

Bonded debt Jan. 15, '99. $56,000
Floating debt..... 19,000
Total debt Jan. 15, 1899. 75,000
Tax valuation, real.....$1,486,127
Tax valuation, personal 969,986
Total valuation, 1898... 2,456 113
Assessment about ⅔ actual value.
Town tax (per $1,000) '98..$15·00
Population 1895 (of town)...3,207
Population 1890 (of town)...2,885

There has never been any tax levied by the fire district, as water rents pay all expense and a balance of about $1,000 is appropriated yearly for improvements or sinking funds.

INTEREST on the bonds due in 1914 is payable at Boston and Pittsfield: on others at Pittsfield, Mass.

DANVERS.—{A. P. LEAROYD, Town Treasurer. JULIUS PEALE, Clerk.

Th s town is in Essex County.

LOANS— When Due.
TOWN HOUSE—
4s, ... $28,100.....1899-16
ELECTRIC LIGHT BONDS—
.. ..$11,000.....June 1, 1916
4s, ... 5,500..... 1928
4s, .. , 4,000.....1929
SCHOOL BONDS—
4s, M&N, $3,400. 1903
4s, J&D, 14,500.....1899-1915
4s, ..., 10,000.....1917
4s, ..., 8,500....1900 to 1905
4s, ..., 12,500.....1906 to '17
ELECTRIC-LIGHT BONDS—
4s, ..., $4,000.....1917
WATER BONDS—
5s, J&J, $150,000.....July 1, 1906
WATER BONDS (Con.)—
4s, J&D, $25,000.... June 1, 1911
4s, J&D, 15,000.....June 1, 1913
4s, A&O, 22,800.....1919
4s, F&A, 12,515.....1920 to 1926
.., ..., 14,000.....June 1, 1926
.., ..., 2,993.... Feb. 1, 1927
.., ..., 1,335.....Feb. 1, 1928
4s, J&J, 1,400.....1929

Bonded debt July 1, '99. $346,053
Float'g debt (additional). 20,000
Sinking fund 78,000
Tax valuation 1899.....5,109,540
Tax rate (per $1,000) '99...$15·60
Population in 1895 was.....8,181
Population in 1890 was.....7,454

DEDHAM.—{E. A. BROOKS, Treasurer. DON GLEASON HILL, Clerk.

This town is in Norfolk County.

LOANS— When Due.
NOTES—
4s, ..., $124,225.....1900-1917
SCHOOL LOAN—
4s, ..., $85,100.....1899-1917

Total debt Feb. 1, 1899 $140,050
Assessed valuat'n, real.$7,980,975
Assessed valuat'n, pers'l 1,226,000
Total valuation 1899. 9,206,975
Tax rate (per $1,000) 1899.$16 80
Population in 1890 was.....7,123
Population in 1899 (est.).....7,200

EASTHAMPTON.—JOS. W. WILSON, JR., Treas.

This town is in Hampshire County.

T'n not's,4s&4½s,Feb.1'99$84,800
Water debt (included).. 30,000
Floating debt, Feb. 1, '99 2,000
Tax valuation, real.... 2,254,265
Tax valuation, person'l 664,257
Total valuation 1898...$2,918,522
Assessment about ¾ actual value.
Tax rate (per $1,000) 1899.$16·50
Population 1890..... 4,790

EVERETT—{A. W. HATCH, Mayor. NATHAN NICHOLS, Treasurer.

Everett is in Middlesex County. It was formerly a part of the town of Malden, but was incorporated as the town of Everett on March 9, 1870. It became a city on Jan. 1, 1893.

LOANS— When Due.
SEWER BONDS—
4s, J&J, $50,000.....Jan. 1, 1911
4s, J&J, 50,000.....July 1, 1911
4s, J&J, 125,000.....July 1, 1923
4s, M&S, 10,000.....March 1, 1924
4s, ..., 25,000.....March 1, 1929
WATER BONDS—
4s, J&J, $30,000.....July 1, 1922
4s, J&J, 100,000.....July 1, 1921
4s, J&J, 60,000.....Jan. 1, 1924
4s, J&J. 10,000.....Jan. 1, 1924
CITY NOTES—
3½s & 4s, $268,475.....1899-1915

INTEREST on the water bonds and sewer bonds is payable at the Winthrop Nat. Bank, Boston; on city notes by Treasurer's check.

TOTAL DEBT, SINKING FUNDS, ETC.

	Jan. 1, '99.	May 1, '98.	Jan. 1, '98.
Total debt.....	$693,475	$664,450	$664,450
Sinking funds.....	90,620	73,743	74,070
Net debt	$602,855	$590,707	$590,380
Water debt (included in above)..	200,000	$190,000	$190,000

ASSESSED VALUATION.—The assessed valuation of real estate in 1898 was $14,967,300; personal property, $677,100; total, $15,644,400; total tax rate (per $1,000), '99, $16·50. Property is assessed at a fair cash value.

POPULATION—In 1899 about 22,000; in 1895 it was 18,578; in 1890 it was 11,068; in 1880 it was 4,159; in 1870 it was 2,220.

FALL RIVER.—{CHAS. P. BRIGHTMAN, Treasurer. HENRY W. CLARKE, City Auditor.

This city, which is in Bristol County, was incorporated in 1854.

LOANS— When Due.
CITY HALL LOANS—
3¾s, M&N, $3,500..Nov. 5, 1899
($1,750 due y'rly) to Nov. 5, 1900
3¾s,M&N, $4,000...May 1, 1900
($2,000 due y'rly) to May 1, 1901
3½s, A&O, $5,000.Apr....15, 1900
CITY HOSPITAL LOAN—
4s, F&A, $7,500.....Feb. 1, 1900
($2,500 due yearly) to Feb. 1, 1902
PUBLIC LIBRARY—
4s, J&D, $75,000*....June 1, 1925
4s, J&D, 75,000*....Dec. 1, 1925
4s, J&J, 75,000*....Jan. 1, 1927
4s, M&N, 25,000.....May 2, 1918
HIGHWAY LOANS—
4½s, J&D, $10,000...June 1, 1900
($5,000 due y'rly) to June 1, 1901
4½s, M&S, 40,000...Sept. 1, 1901
4½s, A&O, 10,000...Oct. 2, 1903
4s, F&A, 15,000...Feb. 1, 1900
($5,000 due y'rly) to Feb. 1, 1902
4s, M&S.$102,000...Mch. 1, 1906
3¾s, M&S, $1,500...Sept. 15, 1900
PAVING LOANS—
4½s, J&D, $5,000..June 1, 1900
($2,500 due y'rly) to June 1, 1901
3½s, J&D, $2,500...June 2, 1900
4s, M&N. 20,000....May 1, 1909
MUNICIPAL LOANS—
4s, M&N, $28,500...May 1, 1900
($9,500 due yearly) to May 1, 1902
4s, J&J, $97,500*..July 1, 1900
($7,500 due yearly) to July 1, 1912
4s, M&S, $86,500....Mar. 1, 1903
4s, A&O, 21,000...Oct. 1, 1904
4s, F&A, 173,000...Feb. 1, 1905
4s, M&S, 190,000...Mch. 1, 1904
4s, J&J, $28,000...Jan. 1, 1906
3¾s, M&N, 3,000.....Nov. 5, 1899
($1,500 due y'rly) to Nov. 5, 1900
4s, M&S, $150,000....Mar. 1, 1907
4s, F&A, 205,000....Feb. 1, 1908
4s, F&A, 190,000....Mar. 1, 1904
SCHOOL LOANS—
4½s, A&O, $150,000*.Oct. 2, 1913
4s, A&O, 60,000...Apr. 1, 1916
3½s, M&S, 5,000...May 5, 1900
4s, F&A, 100,000*..Aug. 1, 1917
4s, A&O, 70,000....Apr. 1, 1917
4s, F&A, 25,000....Aug. 1, 1909
SEWER LOANS—
4½s, J&D, $30,000...June 1, 1900
($2,500 due y'rly) to June 1, 1911
4½s, A&O, $10,000....Oct. 2, 1913
4s, A&O, $32,500.....Apr. 1, 1900
($2,500 due y'rly) to Apr. 1, 1912
4s, M&N, $25,000...May 1, 1913
4s, A&O, 75,000...Apr. 1, 1926
4s, A&O, 18,000...Oct. 1, 1914
4s, F&A, 65,000...Feb. 1, 1925
4s, M&S, 25,000...Mch. 1, 1914
4s, J&J, 100,000*..July 1, 1926
3⅞s, M&N,125,000...May 1, 1905
3¾s, M&N, 6,000...Nov. 5, 1899
($500 due yearly) to Nov. 5, 1910
3½s, M&N, $30,000...May 1, 1900
($3,000 due y'rly) to May 1, 1909
3½s, A&O, $27,500..Apr. 1, 1900
($2,500 due y'rly) to Apr. 1, 1910
4s, A&O, $50,000....Apr. 1, 1927
4s, A&O, 40,000.....Apr. 1, 1928
4s, J&J, 100,000*.... July 1, 1928
4s, F&A, 20,000..... Feb. 1, 1929

LOANS—	When Due.
SEWER LOANS (Con.)—	
4s, M&N, $40,000	May 15, 1929
4s, F&A, 25,000	Aug. 1, 1929
WATER BONDS—	
6s, M&N, $175,000	Nov. 1, 1899
6s, F&A, 100,000	Feb. 1, 1900
6s, F&A, 300,000	Feb. 1, 1904
6s, F&A, 300,000	Aug. 1, 1905
6s, M&N, 100,000	Nov. 1, 1906
5s, M&N, 100,000	May 1, 1908
5s, F&A, 100,000	Feb. 1, 1909
5s, M&N, 100,000	May 1, 1909
4½s, J&D, 25,000	June 1, 1905
4s, F&A, 100,000	Aug. 1, 1900
4s, J&D, 75,000	June 1, 1923
4s, M&N, 25,000	Nov. 1, 1923
4s, M&N, 25,000	May 1, 1924
4s, M&N, 25,000	Nov. 1, 1924
4s, M&N, 25,000	May 1, 1925

LOANS—	When Due.
WATER BONDS—	
4s, J&D, $50,000	June 1, 1925
4s, M&N, 25,000	Nov. 1, 1925
4s, M&N, 25,000	May 1, 1926
4s, M&N, 25,000	Nov. 1, 1926
4s, A&O, 25,000	Apr. 1, 1927
4s, M&N, 25,000	Nov. 1, 1927
4s, ... 25,000	Nov. 1, 1928
4s, M&N, 50,000	May 1, 1929
4s, F&A, 150,000	Aug. 1, 1939
WATER WORKS EXTENSION—	
3¾s, M&N, $2,000	Nov. 5, 1899
($1,000 due y'rly) to Nov. 5, 1900	
4s, A&O, $25,000	April 1, 1928
WATER TANK—	
4s, F&A, $1,500	Feb. 1, 1900
($1,500 due yearly) to Feb. 1, 1902	

* Special loans.

INTEREST on most of the bonds is paid only at the office of the City Treasurer; on some small issues, in Boston.

TOTAL DEBT, SINKING FUNDS, ETC.—

	Jan. 1, '99	Jan. 1, '98.	Jan. 1, '97.
Municipal bonded debt	$2,674,000	$2,578,750	$2,260,500
Permanent loan, &c	78,830	76,380	73,905
Total debt	$2,752,830	$2,655,130	$2,334,405
Sinking fund, &c	533,457	549,160	440,227
Net city debt	$2,219,373	$2,105,970	$1,894,178
Special loans, less sinking f'ds.	$671,879	$609,804	$520,000
Net city debt, less spec'l loans.	$1,547,494	$1,496,166	$1,374,178
Water debt (additional)	$1,950,000	$1,925,000	$1,900,000
Water sinking funds	549,592	503,747	456,586
Net water debt	$1,400,408	$1,421,253	$1,443,414
Tot. net debt, *less special loans.*	$2,947,902	$2,817,592	$2,706,084

ASSESSED VALUATION—The city's assessed valuation (about the same as real value) and tax rate have been as follows:

Years—	Real Estate.	Personal Property.	Total Valuation.	Rate of Tax per $1,000.
1899	$44,865,800	$26,782,070	$71,647,870	$17·80
1898	44,071,850	26,899,436	70,941,286	17·80
1897	43,363,900	27,928,463	71,292,363	17·20
1896	41,935,800	27,350,696	69,286,496	17·00
1895	40,043,050	25,195,128	65,238,178	17·20
1890	32,459,650	21,013,533	53,473,183	16·40
1885	--------	--------	43,820,005	18·80

POPULATION—In 1898 population was 97,517; in 1890 it was 74,398; in 1880 it was 48,961; in 1870 it was 26,766. In 1898, according to local figures, 97,498.

FITCHBURG.—{SAMUEL ANDERSON, Mayor. GEORGE E. CLIFFORD, Treasurer.

This city is in Worcester County.

LOANS—	When Due.
BRIDGE—	
4s, M&N, $9,000 (reg.)	Nov. 1, 1902
BURBANK HOSPITAL—	
4s, J&D, $90,000 (reg.)	Dec. 1, 1903
FIRE DEPARTMENT—	
4s, A&O, $2,000 (reg.)	1900
4s, J&D, 35,000 (reg.)	June 1, 1903
4s, ... 6,400	June '00-07
3½s..... 2,700	June '00-08
CITY BONDS—	
4s, J&D, $200,000 (reg.)	June 1, '13
GRADE CROSSING—	
4s, J&D, $8,000 (reg.)	Dec. 1, 1905
PAVING—	
4s, M&N, 2,500 (reg.)	Nov. 1, 1902
3½s, ... 5,000	Dec. '99-'08
POLICE STATION—	
4s, ..., $8,000 (reg.)	1899 to 1903
4s, A&O, 32,000 (reg.)	Apr. 1, 1904
SCHOOL—	
4s, M&N, $20,000 (reg.)	Nov. 1, 1902
4s, J&D, 25,000	June 1, 1914
4s, M&N, 200,000 (c&r)	May 1, 1923
4s, J&D, 50,000 (reg.)	June 1, '25
SEWER—	
4s, J&D, $3,000	Dec. 1, '99-'01

SEWER—(Con.)—	
4s, M&N, $10,000 (reg.)	Nov. 1, 1903
4s, M&N, 35,000 (reg.)	Nov. 1, 1912
4s, J&J, 3,500 (reg.)	1900-1906
3½s, ... 9,000	June, 1900-'08
4s, J&D, 6,000 (reg.)	Dec. 1, 1906
4s, ..., 12,000	Dec, 1900-1907
SIDEWALK—	
4s, M&N, $1,000	Nov. 1, 1899
4s, J&D, 2,000	Dec. 1, '99 '00
4s, ..., 7,300	Dec., 1899-'07
3½s, ... 1,800	June, 1900-'08
STREET—	
4s, M&N, $1,000	Nov. 1, 1899
4s, A&O, 50,000 (reg.)	Oct. 1, 1903
4s, J&D, 14,000 (reg.)	J'ly 1, '00-'06
4s, ..., 4,000	1900-1907
3½s, , 9,000	June, '00-'08
3½s, ... 6,000	Dec., '99-'08
WATER—	
4s, J&J, $100,000 (reg.)	July 1, 1901
4s, M&N, 11,000 (reg.)	Nov. 1, 1902
4s, M&N, 25,000 (reg.)	Nov. 1, 1903
6s, J&J, 80,000 (cou.)	July 1, 1905
6s, J&J, 20,000 (cou.)	July 1, 1906
4s, M&N, 100,000 (reg.)	May 1, 1911
4s, A&O, 300,000 (reg.)	Apr. 1, 1922

PAR VALUE OF BONDS.—The bonds are for $1,000 each, part registered and part coupon.

INTEREST on coupon bonds is payable in Boston at Merchants' Bank. The interest on registered bonds is remitted by check.

TOTAL DEBT, SINKING FUNDS ETC.—

	Dec. 1, 1898.	Dec. 1, 1897.	Dec. 1, 1896.
Total city debt	$1,530,200	$1,760,500	$1,798,500
Sinking funds, cash, etc	340,630	522,191	505,499
Net debt	$1,189,570	$1,238,309	$1,293,001
Water debt, included above	$636,000	$736,000	$736,000

The total city debt on December 1, 1898, included temporary loans to the amount of $150,000. The sinking funds are invested in sundry municipal bonds.

ASSESSED VALUATION AND TAX RATE.—

	Real Estate.	Personal Property.	Total Valuation.	Rate of Tax per $1,000
1898	$17,778,838	$4,656,253	$22,435,091	$18·60
1897	16,603,260	4,652,016	21,255,276	19·20
1896	16,113,647	4,660,212	20,773,859	19·20
1895	15,328,719	4,526,755	19,855,474	18·10
1894	14,267,106	4,210,573	18,477,679	18·10
1893	13,855,603	4,419,556	18,275,159	18·00
1892	12,971,915	4,093,630	17,065,545	16·40
1890	11,885,080	3,591,126	15,476,216	16·40

POPULATION.—In 1899 population was about 23,438; in 1890 it was 22,037; in 1880 it was 12,429; in 1870 it was 11,260.

FRAMINGHAM.—{JOHN B. LOMBARD, Treasurer. FRANK E. HEMENWAY, Clerk.

This town is in Middlesex County.

LOANS—	When Due.
SEWER BONDS—	
4s, F&A, $140,000	Aug. 1, 1908
Interest is payable in Boston.	
Bonded debt Mar. 1, '99	$140,000
Floating debt	170,750
Total debt	210,750
Sinking funds	66,045

Net debt Mar. 1, 1899	$244,705
Tax valuation, real	6,970,130
Tax valuation, personal	1,371,240
Total valuation 1898	8,341,370
Total tax (per $1,000) '98	$15·00
Population in 1899 (est.)	12,000
Population in 1895 was	9,498
Population in 1890 was	9,239

FRANKLIN CO.—E. A. NEWCOMB, Treasurer.

County seat is Greenfield

LOANS—	When Due.
JAIL LOAN—	
4s, J&J, $25,500	On demand
4s, ..., 12,000	On demand
STATE TREASURER LOANS—	
3¾s, J&J, $7,000	Jan. 1, 1900
(Subject to call.)	

INTEREST on the jail loan is payable in Greenfield.

TAX FREE.—All bonds issued by this county are tax exempt.

GARDNER.—J. D. EDGILL, Treasurer.

This town is in Worcester County.

HIGH SCHOOL LOAN—	
4s, J&J, $55,000	1903 to 1924
Total debt Feb. 1, 1899	$177,000
Demand loans, included	10,000
Sewer loans, included	44,000

Tax valuation in 1898	$5,192,981
Tax rate (per $1,000) '98	$22·00
Population in 1895 was	9,183
Population in 1890 was	8,423

INTEREST is payable at the First National Bank, Gardner, Mass.

GLOUCESTER.—{W. W. FRENCH, Mayor. EDWARD DOLLIVER, Treasurer.

Gloucester is in Essex County.

LOANS—	When Due.
CITY AND MUNICIPAL BONDS—	
4s, J&J, $136,000	July 1, 1908
4s, J&J, 15,000	1903
4s, J&D, 14,000	1899-1905
4s, M&N, 28,000	1900-1906
4s, J&J, 21,636	1899-1907
4s, J&D, 30,600	Dec. 1, '99-'07
4s, J&J, 73,125	July 1, '00, to
($1,875 due y'rly)	July 1, 1938
4s J&D, $37,500	Dec. 1, '99, to
($3,700 due y'rly)	Dec. 1, 1908
3½s, J&J, $22,000	July, 1900-'09
HIGHWAY IMPROV. BONDS—	
4s, J&J, $50,000	July 1, 1901
4s, J&J, 50,000	July 1, 1902
IMPROVEMENT LOAN NOTES—	
4s, J&D, $4,500	1903
4s, J&J, 6,000	1900

LOANS—	When Due
FIRE ENGINE-HOUSE NOTES—	
4s, M&S, $2,000	1900-1901
SCHOOL-HOUSE NOTES—	
4s, M&S, $32,000	1900-1915
3½s, J&D, 30,000	June 1, 1900 to
($1,500 due yearly)	June 1, 1919
DRAINAGE BONDS—	
4s, &O, $3,200	1900-1907
Bonded debt Dec. 21, '98	$486,286
Sinking fund	195,818
Net debt Dec. 21, 1898	290,468
Park debt (additional)	75,000
Total valuation 1899	15,835,157
Assessment about ¾ actual value.	
Tax rate (per $1,000) 1899	$17·40
Population in 1890 was	24,651
Population in 1899 (est.)	29,000

INTEREST on the city bonds is payable at the First National Bank of Boston; on the city notes at City Treasury.

GRAFTON.—A. A. SIMMONS, Treasurer.

This town is in Worcester County.

LOANS—	When Due.
SCHOOL BONDS—	
3½s, J&J, $45,000	1900 to 1939
FUNDING BONDS—	
4s, A&O, $60,000	Oct. 1, 1900
($1,500 due yearly)	to Oct. 1, 1939
Total debt Apr. 1, 1899	$61,500

Tax valuation, real	$1,763,155
Tax valuation, pers'l	635,302
Total valuation 1898	2,398,457
Tax rate (per $1,000) '98	$17·00
Population in 1890 was	5,002
Population in 1899	5,100

GREENFIELD.—WM. B. ALLEN, Treasurer.

This town is in Franklin County. The fire district is a municipal corporation within the town and has a distinct debt.

LOANS—	When Due.
ABOLITION CLAY HILL CROSSING.	
4s, J&D, 1886	Oct. 15, 1900
BRIDGE LOAN—	
4s, J&J, $8,000	May 1, 1905
GENERAL LOAN—	
4s, J&J, $10,925	Oct. 15, 1905
RENEWAL RR. BONDS—	
4s, J&J, $9,000	Oct. 15, 1900
($3,000 due y'rly)	to Oct. 15, 1902
SCHOOL LOAN—	
4s, J&J, $1,700	Oct. 15, 1900
4s, A&O, 10,000	Oct. 15, 1901-2
4s, A&O, 15,000	Oct. 15, 1903-4
SEWER LOAN—	
4s, J&J, $12,000	July 16, 1914

SETTLEMENT TOWN OF DEERFIELD.	
4s, J&J, $10,000	Oct. 15, '06-'07
Interest is payable at Greenfield.	
Total town debt Mar., '99.	$85,510
Fire Dist. debt, Apr., 1899	44,375
Tax valuat'n, real	4,617,118
Tax valuation, personal	1,238,877
Total valuation 1898	5,855,995
Tax val'n, Fire Dis. 1897	4,684,628
Assessment same as actual value.	
Town total tax 1898	$18·00
Fire District tax	·70
Population in 1897 was	7,500
Population in 1890 was	5,252

TAX FREE.—All bonds issued by this town are tax exempt.

HADLEY.—H. S. SHIPMAN, Treasurer.

This town is in Hampshire County.

LOANS—	When Due.
TOWN NOTES—	
4s & 4½s, $42,000	1901
4¾s, ..., 6,000	Nov. 29, 1899
4s, ..., 10,000	Nov. 1, 1899
4s, ..., 6,000	Sep. 28, 1904
Total debt Feb. 16, 1899	$76,355

Sinking fund assets	$31,377
Net debt Feb. 16, 1899	44,978
Tax valuation in 1898	985,612
Tax rate (per $1,000) 1898	16·50
Population in 1895 was	1,704
Population in 1890 was	1,669

HAMPDEN CO.—M. WELLS BRIDGE, Treasurer.

County seat is Springfield.

LOANS—	When Due.
COURT HOUSE NOTES—	
7s, ..., $40,000	Jan. 1, 1900
($10,000 due y'rly)	to Jan. 1, 1903
JAIL & H. OF CORR. BONDS—	
3s, F&A, $200,000	Aug. 1, 1905
Temporary loan	$100,000

Bonded debt Aug. 10, '99.	$240,000
Sinking fund, cash, etc	15,074
Net debt Aug. 10, '99.	224,926
Tax valuation in 1899.	143,470,326
Population in 1890 was	135,713
Population in 1895 was	152,938

INTEREST on the jail and house of correction bonds is payable at the First National Bank of Boston, Mass.; other interest payable at the Springfield Institute for Savings, Springfield, Mass.

HAVERHILL.—{JOHN A. GLINES, Treasurer. ARTHUR E. LEACH, Auditor.

This city is in Essex County.

LOANS—	When Due.
CITY BONDS—	
4s, A&O, $120,000	Oct. 1, 1900
4s, A&O, 70,000	Oct. 1, 1901
4s, A&O, 55,000	Oct. 1, 1903
4s, A&O, 90,000	Oct. 1, 1904
4s, A&O, 50,000	Oct. 1, 1921
4s, A&O, 60,000	Oct. 1, 1902
4s, A&O, 110,000	Oct. 1, 1905
4s, A&O, 25,000	Oct. 1, 1922
4s, A&O, 25,000	Oct. 1, 1923
4s, A&O, 65,000	Oct. 1, 1906
4s, M&S, 66,000	Mar. 1, 1907

LOANS—	When Due.
WATER LOAN—	
4s, J&D, $300,000	Oct. 1, 1912
4s, J&D, 500,000	Dec. 1, 1922
4s, J&D, 50,000	Dec. 1, 1927
SCHOOL BONDS—	
4s, ..., $25,000	Dec. 1, 1907
4s, A&O, 10,500	Apr. 1, 1908
STREET BONDS—	
4s, A&O, $22,000	Apr. 1, 1908
4s, A&O, 25,000	Apr. 1, 1909
SEWER BONDS—	
4s, A&O, $2,000	Apr. 1, 1908

INTEREST on the water bonds and on the $70,000, the $90,000 and the $50,000 lots of the city bonds is payable at National Bank of Redemption, Boston, and upon all other city bonds at Treasurer's office.

TOTAL DEBT.—The following statement shows the city's debt:

	June 1, 1899.	Jan. 1, 1899.	Jan. 1, 1898.
Bonded debt	$928,250	$928,250	$927,429
Sinking funds	330,697	325,160	299,418
Net debt	$597,553	$603,090	$628,011
Net water debt (additional)	$862,444	$864,162	$837,413

ASSESSED VALUATION of the city and the tax rate have been as follows in the years indicated. Assessment about ¾ actual value.

Years.	Assessment. Real.	Personal.	Total.	Tax rate per $1,000.
1898	$20,307,669	$5,194,814	$25,502,483	$17 80
1897	19,804,497	5,137,599	24,942,096	16·80
1896	16,667,257	4,561,414	21,228,671	16·80
1895	16,058,448	4,734,556	20,793,004	16·70
1890	13,139,666	4,731,106	17,870,772	17·00

POPULATION.—Population in 1890 was 27,412; in 1880, 18,472 in 1870, 13,092; in 1895, 30,209; in 1897, 34,944.

On January 4, 1897, Haverhill annexed the town of Bradford and assumed its indebtedness, which is as follows, and is included in above statement of "Total Debt."

LOANS—	When Due.
BRIDGE BONDS—	
4s, J&J, $6,300	July 1, 1900
($1,050 due yearly) to	July 1, 1905
SCHOOL HOUSE BONDS—	
4s, A&O, $2,700	Oct. 1, 1900
4s, J&J, 13,000	Jan. 1, 1900
($1,000 due yearly) to	Jan. 1, 1912
SEWER BONDS—	
4½s, J&J, $6,000	July 1, 1900
($500 due yearly) to	July 1, 1911

LOANS—	When Due.
IMPROVEMENT BONDS—	
4s, J&J, $25,000	Jan. 1, 1903
($2,500 due yearly) to	Jan. 1, 1912
FUNDING BONDS—	
4s, J&J, $9,000	Jan. 1, 1900
($3,000 due yearly) to	Jan. 1, 1902
Tot. bds. outst'd'g Jan. 1, '99	66,250
Water debt (additional)	116,000
Population in 1895 was	4,735
Population in 1890 was	3,720

HOLBROOK.—GEORGE B. FRENCH, Treasurer.

This town is in Norfolk County.

LOANS—	When Due.
WATER WORKS—	
4s, A&O, $30,000	Apr. 1, 1907
4s, A&O, 30,000	Apr. 1, 1912
4s, A&O, 40,000	Apr. 1, 1917
4s, ——, 35,000	July 1, 1922
Interest is paid in Boston.	
Bonded debt Jan. 1, '99	$135,000
Floating debt	20,988

Total debt Jan. 1, 1899	$153,988
Sinking fund assets	36,363
Net debt Jan. 1, 1899	119,625
Total value town prop'ty	177,251
Tax valuation in 1898	1,184,909
Tax rate (per $1,000) 1898	$20·00
Population in 1895 was	2,298
Population in 1890 was	2,474

HOLLISTON.—JAMES F. FISKE, Town Treas.

This town is in Middlesex County.

Total debt Feb. 1, 1899	$31,500
Tax valuation 1899	1,458,129
Assessment about ¾ actual value.	

Total tax (per $1,000) 1899	$20·00
Population in 1890 was	2,616
Popula'n local census 1899	2,500

HOLYOKE.—{ARTHUR B. CHAPIN, Mayor. PIERRE BONVOULOIR, City Treasurer.

This city is in Hampden County.

LOANS— NAME OR PURPOSE.	Interest. Rate.	Payable.	Principal. When Due.	Outstand'ng.
Bridge bonds 1891	4g.	M & S	Sept. 1, 1911	$85,000
" 1894	4g.	J & D	June 1, 1914	105,000
City bonds 1894	4g.	J & J	July 1, 1904	190,000
" 1895	4g.	A & O	Apr. 1, 1905	150,000
" 1896	4g.	J & J	July 1, 1906	125,000
" 1897	4g.	J & D	June 1, 1907	166,000
" 1898	4g.	M & S	Sept. 1, 1908	90,000
" 1899	3½g	J & J	July 1, 1909	30,000
" 1899	4g.	M & N	May 1, 1909	7,000
School loan 1895	4g.	J & D	June 1, 1915	150,000
" 1896	4g.	J & J	July 1, 1916	100,000
" 1897	4g.	M & S	Mar. 1, 1917	109,000
Sewer bonds 1893	4g.	M & N	May 1, 1913	50,000
" 1893	4g.	A & O	Oct. 1, 1913	100,000
Water loan	6	J & J	July 1, 1900	250,000
" 1897	4g.	J & J	Jan. 1, 1927	250,000
Holyoke & Westf. RR. (ref.)	4g.	J & J	July 1, 1913	60,000
do do 1890	4g.	A & O	Oct. 1, 1910	166,000
City notes	3	.....	Dec., 1899	25,000
do	..	.....	Nov., 1899	50,000
do	..	.....	Mar., 1900	50,000

INTEREST on the water bonds and on the city bonds due in 1899 is payable at the City Treasury; on all other bonds at the National Hide & Leather Bank, Boston.

TOTAL DEBT, SINKING FUND, ETC.—

	Oct. 1, '99.	Apr. 1, '99.	Jan. 1, '98.	Jan. 1, '97.
Total debt	$2,213,000	$2,447,000	$2,482,000	$2,038,000
Sinking fd. & RR. stk.	621,928	881,388	978,009	870,816
Net debt	$1,591,072	$1,565,612	$1,503,990	$1,167,184
Water debt, incl. above	$500,000	$500,000	$500,000	$250,000

CITY PROPERTY—Included in the city's sinking fund as given above for January 1, 1898, is $226,500 Holyoke & Westfield RR. stock This railroad is leased to the New Haven & Northampton and has paid dividends since 1879. The value of all city property not including water-works is estimated at $1,005,612. The water-works of the city are valued at $1,100,000.

ASSESSED VALUATION AND TAX ROLL—

Years—	Assessed Valuation. Real	Personal	Total	Rate of Tax per $1,000.
1899	$28,703,830	$8 957,120	$37,660,950	16 00
1898	28,239,530	7,637,010	35,876,540	14·40
1897	25,057,810	7,414,450	32,472,260	15·80
1896	21,908,720	7,648,505	29,557,225	16·40
1895	20,578,390	7,126,235	27,704,625	16·80
1890	16,914,870	5,158,955	22,073,825	18·00

POPULATION—In 1890 population was 35,528; in 1880 it was 21,915; in 1870 it was 10,733; in 1899 (according to local figures) it was 40,322.

HUDSON.—{SAVILLIAN ARNOLD, Treasurer. D. W. STRATTON, Clerk.

This town is situated in Middlesex County.

LOANS—	Amount.
Town Notes	$66,200
Water Notes	109,600
Electric light notes	39,000
Total debt Jan. 1, 1899	214,800
Cash & uncollected taxes	35,397

Net debt Jan. 1, 1899	$179,403
Tax valuation in 1898	2,903,242
Total tax (per $1,000) 1898	$18·60
Population in 1895 was	5,308
Population in 1890 was	4,670
Population in 1880 was	3,739

HYDE PARK.—{HENRY S. BUNTON, Treasurer. HENRY B. TERRY, Clerk.

This town is in Norfolk County.

LOANS—	When Due.
TOWN BONDS—	
4s, M&N, $10,000	Nov. 1, 1899
($2,000 due yearly) to	Nov. 1, 1903
LIBRARY BONDS—	
4s, M&N, $23,000.	May 1, 1900
($2,000 yearly) to	May 1, 1903
($1,000 yearly) to	May 1, 1918

LOANS—	When Due.
SEWER LOAN—	
4s, M&N, $140,000	1900-1927
($5,000 annually on May 1.)	

Total debt Oct. 1, 1899	$173,000
Tax valuation, real	9,285,875
Tax valuation, personal	998,010
Total valuation 1899	10,283,885
Tax rate (per $1,000) 1899	$20·00
Population in 1895 was	11,828
Population in 1890 was	10,193

IPSWICH.—THOMAS E. CONDON, Treasurer.

This town is in Essex County.

LOANS—	When Due.
WATER BONDS—	
4s, J&J, $136,000	July 1, 1924
Bonded debt Jan. 1, '99	$136,000
Floating debt	28,840
Total debt Jan. 1, 1899	162,840
Sinking fund	7,773
Net debt Jan. 1, 1899	155,067

Tax valuation, real	$2,294,021
Tax valuation, person'l	758,504
Total valuation 1898	3,052,525
Assessment about ¾ actual value.	
Tax rate (per $1,000) 1898	$14·00
Population in 1895 was	4,720
Population in 1890 was	4,439
Population in 1897 (about)	4,800

INTEREST is payable in Boston at the Old Colony Trust Company.

LAWRENCE—{ARTHUR A. BAILEY, Treasurer. RICHARD J. SPEA, Auditor.

This city is in Essex County. [$32,000 school bonds are advertised for sale October 4.]

LOANS—	When Due.
SCHOOL BONDS—	
4s, F&A, $32,000	Aug., 1900-1903
4s, F&A, $56,000	Aug. 1, 1904, to
($8,000 due yearly)	Aug. 1, 1910
CEMETERY BONDS—	
4s, J&D, $10,400	June, 1900-1903
GALE'S HILL IMP. NOTES—	
4s, M, $10,000	Nov. 1, 1899-1900
MUNICIPAL DEBT BONDS—	
6s, F&A, $3,000	Feb. 1, 1905
4s, J&J, 262,000	July 1, 1924
4s, ..., 100,000	1900 1909
3s, ... 18,000	July, 1900-1909
PUBLIC BUILDING BONDS—	
4s, ..., $47,000	Dec., 1899-1905
4s, ..., 48,000	Nov., 1899-1906
4s, ..., 60,000	Dec., 1899-1906
4s, ..., 44,000	Sept., 1900-1907
SEWER BONDS—	
4s, J&J, $300,000	July 1, 1904
4s, M&S, 39,000	Sept., 1900-1912
4s, J&D, 25,000	Dec., 1899-1903
4s, J&D, 40,500	Dec., 1899-1925

LOANS—	When Due.
SEWER BONDS— (Con.)	
4s, M&N, $28,500	Nov., 1899-1917
4s, J&D, 75,000	1899 to 1923
(+3,000 due yearly on Dec. 1.)	
BRIDGE BONDS—	
4s, J&J, $65,000	July 1, 1902
WATER BONDS—	
6s, A&O, $200,000	Apr. 1, 1900
6s, A&O, $100,000	Apr. 1, 1906
4s, J&J, 477,000	July 1, 1923
4s, A&O, 175,000	Oct. 1, 1923
(Subject to call after Oct. 1, 1913.)	

Bonded debt Jan. 1, '99	$2,187,500
Sinking funds & assets	726,882
Net debt Jan. 1, 1899	1,460,627
Water debt (included)	968,721
Assessed val'ation, real	29,142,675
Assessed val'ation, per'l	8,434,123
Total valuation 1898	37,576,798
Assessment about full value.	
Tax rate (per $1,000) 1898	$15·60
Population in 1890 was	44,654
Population in 1895 was	52,164

INTEREST is paid at the Tremont (now Eliot) National Bank in Boston and by the City Treasurer.

CITY PROPERTY.—The city owns property valued at $2,558,897, including $1,211,000 for water works.

LEOMINSTER.—C. A. JOSLIN, Treasurer.

This town is in Worcester County.

LOANS—	When Due.
WATER WORKS—	
4½s, M&S, $20,000	Sept. 1, 1900
...., ..., 21,000	.....
4s, M&N, 50,000	Nov. 17, 1900
4s, M&N, 40,000	May 17, 1900
4s, J&D, 25,000	June 1, 1900
4s, A&O, 103,000	Oct. 1, 1925
4s, ..., 10,000	1900-1901
($5,000 yearly on May 1.)	
4s, ..., 49,000	Oct., 1923
SEWER LOANS—	
4½s, M&N, $7,000	Nov. 1, 1903
4¼s, J&D, 3,500	Dec. 1, 1901
4s, ..., 6,000	1904
4s, ..., 7,000	1905

LOANS—	When Due.
TOWN HALL AND SCHOOL—	
4½s, J&J, $13,900	July 1, 1918
...., ..., 94,500	.....
4s, ..., 9,300	1914

Water debt	$323,000
Floating debt	125,750
Sewer debt	23,500
Town Hall & sch. h. debt.	117,700
Funds held in trust	21,414
Total debt Jan. 1, 1899	611,364
Tax valuation, real	5,584,159
Tax valuation, personal	943,390
Tot'l valuation in 1898	6,527,549
Total tax (per $1,000), 1898	$22·50
Population in 1895 was	9,214

INTEREST on the water bonds is payable at the Boston Safe Deposit & Trust Co. of Boston; on the 4 per cent general debt loan at Leominster; on all other loans at Boston.

LEXINGTON.—{G. D. HARRINGTON, Treasurer. L. A. SAVILLE, Clerk.

This town is in Middlesex County.

LOANS—	When Due.
SCHOOL HOUSE NOTES—	
3⅜s, Var., $6,000	1900
WATER WORKS BONDS—	
4s, M&N, $180,000	1916
($10,000 due yearly on Nov. 1.)	
4g, J&J, $7,000, g.	July 1, 1900-06
($1,000 due yearly.)	
4s, ..., $9,000 g.	Jan., 1900-1908
REFUNDING WATER—	
4s, ..., $10,000 g.	Nov. 1, 1917
4s, ..., 10,000	Nov. 1, 1918

Trust funds, 6s	$23,025
Bonded debt Jan. 1, 1899.	255,525
Floating debt	35,000
Total debt Jan. 1, 1899	290,525
Tax valuation, real	4,273,475
Tax valuation, personal	589,905
Tax valuation 1898	4,863,380
Assessment same as actual value.	
Tax per $1,000 1898	$17·50
Population in 1895 was	3,497
Population in 1890 was	3,197

LOWELL—{JEREMIAH CROWLEY, Mayor. CHARLES F. COBURN, Treasurer.

This city is in Middlesex County.

LOANS—	When Due.
BRIDGES—	
3⅞s, F&A, $30,000	1900 to 1904
($6,000 due yearly.)	
4s, F&A, $13,000	1900 to 1904
($2,600 yearly on Feb. 21.)	
4s, J&J, $45,000	1900 to 1905
($7,500 yearly on Jan 4.)	
4s, M&N, $9,090	1899 to 1907
($1,010 yearly on Nov. 24.)	
4s, .., $30,100	Dec., 1899-1908
4s, ..., 31,500	July, 1900-1908
3½s, ..., 22,500	1900 to 1908
($2,500 yearly on Aug. 6.)	
C. H. & M. BUILDING—	
4s, A&O, $7,500	1900 to 1904
($1,500 due yearly.)	
4s, A&O, $450,000	Oct. 1, 1920
MISCELLANEOUS—	
4¼s, M&N, $77,500	1899 to 1903
($15,500 due yearly on Nov. 1.)	
4s, J&D, $22,000	Dec. 1, 1899
4s, J&J, 3,500	July 16, 1900
4s, M&N, $9,200	1899 to 1900
($4,600 due yearly on Nov. 29.)	
4s, M&N, $40,000	1899 to 1902
($10,000 due yearly on Nov. 1.)	

LOANS—	When Due.
MISCELLANEOUS—(Con.)—	
4s, M&S, $9,400	1900 to 1901
($4,700 due yearly on Sept. 14.)	
4s, M&N, $16,500	1899 to 1901
($5,500 due yearly on Nov. 28.)	
4s, M&N, $21,000	1900 to 1902
($7,000 due yearly on May 4.)	
4s, J&D, $15,960	1900 to 1903
($3,990 due yearly on June 7.)	
3½s, J&D, $25,500	1900 to 1904
($5,100 due yearly on June 29.)	
3½s, A&O, $50,000	1900 to 1904
($10,000 due yearly on Oct. 19.)	
4s, M&N, $70,000 (reg.)	1899 to 1905
($10,000 due yearly on Nov. 27.)	
4s, M&N, $40,000	1899 to 1906
($5,000 due yearly on Nov. 18.)	
4s, ..., $90,000	May, 1900-1908
4s, , 100,000	Nov., 1899-1908
4s, ..., 48,000	Dec., 1899 1908
3½s, .., 31,500	1900-1908
4s, ..., 30,000	1919
PARK BONDS—	
3½s, F&A, $70,210	Feb. 19, 1904

LOANS— *When Due.*

PUBLIC BUILDINGS—
3½s, A&O, $3,500....1900 to 1904
($700 due yearly on Oct. 19.)
4s, M&S, $13,300 (reg.) 1900 to 1906
($1,900 due yearly on Sept. 19.)
4s, J&D, $13,500....1900 to 1902
($4,500 due yearly on June 3.)
4s, ..., $32,400. .Oct., 1900-1908

SCHOOLS—
4s, J&J, $12,000. 1900 to 1901
($6,000 due yearly on July 6.)
4s, A&O, $3,900.....1900 to 1901
($1,900 due yearly on Oct. 19.)
4s, J&D, $10,500.. ..1900 to 1902
($3,500 due yearly on June 3.)
4s, F&A, $21,000.....1900 to 1902
($7,000 due yearly on Aug. 31.)
4s, A&O, $150,000....April 1, 1921
4s, J & J, 200,000....July 1, 1926
3½s, J&D, 12,500...1900 to 1904
($2,500 due yearly on July 12.)
4s, ... $36,000 . 1900 to 1907
($4,500 due yearly on Aug. 10.
4s, ... $17,500....May, 1900 '06

STATE AID—SPANISH WAR—
4s, ... $4,680..Aug., 1900-1908

SEWERS—
4s, A&O, $15,000.....1900 to 1902
($5,000 due yearly on Apr. 9.)
4s, A&O, $56,000.....Oct. 2, 1902
4s, A&O, 94,000.....Apr. 2, 1903
4s, J&J, 7,200.....1900 to 1905
($1,200 due yearly on Jan. 4.)
3½s, M&N, $25,000..1900 to 1904
($5,000 due yearly on May 4.)
4s, F&A, $60,000.....1900 to 1905
($10,000 due yearly on Aug 7.)

LOANS— *When Due.*

SEWER BONDS—
4s, M&N, $20,000....1900 to 1901
($10,000 due yearly on May 16.)
4s, J&D, $23,200.....1900 to 1903
($5,800 due yearly on June 17.)
4s, J&D, $61,000.....1899 to 1903
($12,200 due yearly on Dec. 3.)
4s, M&N, $13,500....1899 to 1907
($1,500) due yearly on Nov, 8.
3⅝s, M&N, $52,500..1900 to 1906
($7,500 due yearly on May 5.)
4s, M&N, $60,000....1900 to 1907
($7,500 due yearly on May 11.)
4s, ... $27,000.Sept., 1900 to '08

STREETS—
4s F&A. $13,000.....1900 to 1904
($2,600 due yearly on Feb 1.)
4s, J&J, $45,000.....1900 to 1905
($7,500 due yearly on Jan. 4.)
3⅝s, M&N, $2,500 ...May 22, 1899
4s, M&N, $17,500 (reg.) 1900 to '06
($2,500 due yearly on May 6.)

WATER WORKS—
4s, M&S, $12,000.....19 0 to 1901
($6,000 due yearly on Mar. 9.)
4s, J&D, $40,000.....1899 to 1902
($10,000 due yearly on Dec. 1.)
4s, M&N, $75,000.Nov. 1, 1911
4s, M&N, 1,000,000.Nov. 1, 1920
3½s, F&A, 25,000.1900 to 1904
($5,000 due yearly on Aug. 6.)
4s, F&A, $55,000.....1900 to 1910
($5,000 due yearly on Aug. 7.)
4s, M&N, $36,900 ...1899 to 1907
($4,100 due yearly on Nov. 8.)
Temporary loan, $200,000. Dec., '99

TOTAL DEBT, SINKING FUNDS, ETC.—

	Jan. 1, '99.	*Jan.* 1, '98.	*Jan.* 1, '97
Total debt (incl. water debt)....	$3,879,950	$3,775,350	$3,820,340
Sinking funds.....	506,870	446,572	391,279
Net debt.....	$3,373,080	$3,328,778	$3,429,061
Water debt (included above)....	$1,259,900	$1,290,000	$1,275,000
Water debt s. f. do	$246,916	$220,846	$196,691

CITY PROPERTY.—The city owns real estate and personal property valued at $6,349,057 63.

ASSESSED VALUATION.—The city's assessed valuation (about actual value) and tax rate in different years have been as follows:

Years—	*Assessed Valuation*— *Real Estate.*	*Personal.*	*Total.*	*Rate of Tax per* $1,000.
1898.....	$55,622,880	$15,313,363	$70,941,243	$18·00
1897.....	54,678,720	15,707,450	70,386,170	$17·40
1896.....	53,935,960	15,965,987	69,901,947	15·00
1895.....	52,257,400	16,524,642	68,782,042	18·00
1890.....	45,316,150	17,037,462	62,353,612	17·00
1887.....	41,322,794	15,426,459	56,749,253	15·70

POPULATION.—In 1895 population was 84,359; in 1890 77,696.

LYNN.—{ WILLIAM SHEPARD, Mayor. { WM. F. BRACKETT. Auditor.

This city is in Essex County. Lynn pays to the sinking fund yearly an amount of money sufficient, with the accumulations of interest on the sinking fund investments, to pay off the entire debt at maturity.

LOANS— *When Due.*

CEMETERY LAND—
4s, J&J, $25,000, r....Jan. 1, 1903

ENGINE HOUSE—
4s, J&J, $15,000, r....July 1, 1901
4s, A&O, 10,000, r....Apr. 1, 1902
6s, J&J, 5,000, r....Jan. 1, 1904

FIRE APPARATUS LOAN—
4s, J&J, $11,000, r....July 1, 1900

MUNICIPAL LOAN—
4s, J&J, $101,000, r..Jan. 1, 1903
4s, J&J, 58,000.....Jan. 1, 1904
4s, J&J, 60,000.....July 1, 1907
4s, A&O, 16,500 ....Apr. 1, 1908
4s, A&O, 35,500 .....Oct. 1, 1908
4s, J&J, 8,000 .....Jan. 1, 1909
4s, A&O, 61,000.....Apr. 1, 1909
4s, A&O, 30,000.....Jan. 1, 1919

PARK LOAN—
4s, A&O, $12,000, r...Oct. 1, 1902
4s, J&J, 5,000, r...Jan. 1, 1903
4s, J&J, 30,000, c ..July 1, 1919
4s, A&O, 6,000, r...Oct. 1, 1919
4s, A&O, 20,000, r...Apr. 1, 1920
4s, A&O, 5,000, r...Oct. 1, 1920

POLICE STATION LOAN—
4s, J&J, $8,000, r....July 1, 1900

SCHOOL HOUSE LOAN—
4s, A&O, $4,000, r....Apr. 1, 1900
4s, A&O, 30,000, r.....Oct. 1, 1900
4s, A&O, 55,000, r....Apr. 1, 1901
4s, A&O, 30,000, r....Oct. 1, 1901
4s, A&O, 20,000, r....Apr. 1, 1902
4s, J&J, 28,000, r....July 1, 1902
4s, J&J, 6,000, r....Jan. 1, 1903
4s, J&J, 10,000, r....July 1, 1903
4s, J&J, 5,000, r....Jan. 1, 1904
4s, A&O, 10,200, r....Oct. 1, 1904
4s, *A&O, 60,000, r....Apr. 1, 1909
4s, *A&O, 50,000, r....Oct. 1, 1910
4s, *A&O, 140,000, c&r. Apr. 1, 1911
4s, J&J, *5,500.....Jan. 1, 1908
4s, A&O, *25,000.....Jan. 1, 1918
4s, J&J, *35,000.....Jan. 1, 1918

SEWER LOAN—
4s, J&J, $10,000, r...Jan. 1, 1903
4s, J&J, 25,000, r...Jan. 1, 1914
4s, J&J, 30,000, r...July 1, 1904
4s, M&S, 25,000, r...Sept. 1, 1905
4s, J&J, 100,000, r...July 1, 1906
4s, M&N, 20,000, r...Nov. 1, 1906
4s, M&S, 10,000, r...Sept. 1, 1907
4s, M&N, 10,000, r...Nov. 1, 1907
4s, F&A, 10,000, r...Aug. 1, 1908
4s, M&S, 10,000, r...Sept. 1, 1908
4s, M&N, 10,000, r...Nov. 1, 1908
4s, J&J, 10,000, r...Jan. 1, 1909
4s, *A&O, 100,000, r...Apr. 1, 1909
4s, J&J, 35,000, r...July 1, 1910
4s, A&O, 10,000, r...Oct. 1, 1910
4s, J&J, 10,000, r...Jan. 1, 1911
4s, A&O, 50,000, r...Apr. 1, 1911
4s, J&J, 35,000, r...July 1, 1911

LOANS— *When due.*

SEWER LOAN—(Con.)—
4s, A&O, $20,000, r...Apr. 1, 1912
4s, J&J, 20,000, r...July 1, 1912
4s, J&J, 50,000, r...Jan. 1, 1913
4s, A&O, 40,000, r.....Apr., 1916
3¾s, J&J, 10,000, r..July 1, 1904
4s, A&O, *20,000.*....Apr. 1 1908

STREET IMPROVEMENT—
4s, A&O, $30,000.....Apr. 1, 1902
4s, J&J, 50,000, r..Jan. 1, 1903
4s, A&O, 5,000, r..Oct. 1, 1903
4s, J&J, 30,000, r..Jan. 1, 1904
4s, J&J, 25,000, r..Jan. 1, 1904
4s, A&O, *35,000.....Apr. 1, 1908
4s, *A&O, 125,000, r..Apr. 1, 1920
4s, *A&O, 25,000, r..Oct. 1, 1921

SINKING FUND LOAN—
4s, A&O, $54,000.....Apr. 1, 1906

WATER LOAN—
5s, J&J, $50,000, c&r Jan. 1, 1900
5s, J&J, 50,000, c..Jan. 1, 1901
5s, J&J, 200,000, c&r Jan. 1, 1905
4s, A&O, 10,000, r..Apr. 1, 1900
4s, M&S, 8,000, r..Mar. 1, 1903
4s, J&J, 150,000, c&r Jan. 1, 1905
4s, M&N, 20,000, r..Nov. 1, 1913
4s, M&S, 50,000, r..Mar. 1, 1914
4s, J&D, 20,000, r..Dec. 1, 1914
4s, M&S, 10,000, r..Sept. 1, 1916
4s, A&O, 9,000, r..Oct. 1, 1916
4s, J&J, 7,500, r..July 1, 1917
4s, F&A, 5,000, r..Aug. 1, 1917
4s, A&O, 2,000, r..Oct. 1, 1917
4s, M&N, 6,500, r..Nov 1, 1917
4s, A&O, 15,000, r..Apr. 1, 1918
4s, J&D, 10,000, r..June 1, 1918
4s, J&J, 85,000, c&r. July 1, 1919
4s, A&O, 100,000, c&r. Apr. 1, 1918
4s, J&J, 75,000, r..July 1, 1919
4s, J&J, 35,000, r..Jan. 1, 1920
4s, A&O, 150,000, r..Apr. 1, 1920
4s, A&O, 50,000, r..Apr. 1, 1921
4s, A&O, 25,000, r..Oct. 1, 1921
4s, J&J, 50,000, r..Jan. 1, 1922
4s, J&J, 25,000, r..July 1, 1922
4s, A&O, 40,000, r..Apr. 1, 1923
4s, J&J, 165,000....July 1, 1925
4s, J&J, 50,000....July 1, 1926
4s, J&J, 25,000, r July 1, 1927
4s, J&J, 25,000....July 1, 1928
4s, A&O, 10,000.....Oct. 1, 1928
4s, J&J, 25,000....July 1, 1929
3⅜s, M&N, 7,300, r..May 1, 1904
3⅜s, M&N, 31,000, r..Nov. 1, 1913
3⅜s, J&D, 6,000, r..Dec. 1, 1915
3½s, M&N, 66,500, r..May 1, 1905
3½s, J&D, 5,000, r..Dec. 1, 1905
3½s, A&O, 2,000, r..Apr. 1, 1916
3½s, M&N, 24,500, r..May 1, 1916
3½s, J&D, 3,500, r..June 1, 1917
3½s, F&A, 6,500, r..Feb. 1, 1917

MISCELLANEOUS BONDS—
4s, Var., $35,800, r..1902 to 1904
4s, A&O, $56,000.....Oct. 1, 1907
Tem loan, 3s, due Jan. 1900. $80,000

(c) coupon, (r) registered.

* The loans marked thus (*) in the above table are authorized by special acts of Legislature in excess of the city's legal debt limit. The total amount of outstanding bonds thus authorized is $750,000.

PAR VALUE OF BONDS.—The bonds are $500 to $2,500 each.

INTEREST—WHERE PAYABLE.—Coupons are payable at the Bank of the Republic, Boston, or at the City Treasurer's office, Lynn; other interest is payable by City Treasurer only.

TOTAL DEBT, ETC.—The total debt on Sept. 1, 1899, was $4,243,950, including $1,810,300 of water debt. The sinking fund was $1,038,630 and the net debt $3,205,320.

	Dec. 20, '98.	*Dec.* 20, '97.	*Mav*, 1897.
Funded debt (excl. of water).....	$2,391,650	$2,232,150	$2,539,050
Sinking funds.....	583,273	448,176	415,279
Net debt.....	$1,808,377	$1,783,974	$2,123,771
Water debt (additional).....	1,835,300	1,800,300	1,775,300
Water works sinking fund.....	426,141	367,360	300,421
Net water debt.....	1,409,159	1,432,940	1,474,879
Total net municipal debt.....	3,217,536	3,216,914	3,598,650

The funded debt as given above for Dec., 1898, includes loans to the amount of $720,000 in excess of debt limit and issued under authority of special acts of Legislature. Temporary loans amounting to $515,000 are not included in totals.

CITY PROPERTY AND WATER WORKS.—The city property consisting of real estate, school buildings and public parks, amounts to $1,845,625. Total cost of water works to Jan. 1, 1899, $2,396,788.

ASSESSED VALUATION.—Assessed valuation and tax rate, real estate being taken "at about three-fourth cash value," have been:

Years—	*Assessed Valuation*— *Real*	*Personal*	*Total.*	*Rate of Tax per* $1,000.
1899.....	$41,920,665	$9,171,283	*$51,091,948	$17·80
1898.....	41,575,536	9,384,798	50,960,334	17·60
1897.....	41,157,046	9,724,857	50,881,903	17·40
1895.....	10,441,874	39,256,182	49,698,056	17·20
1890.....	29,390,332	11,340,046	40,730,378	15·00
1880.....	17,913,543	5,470,192	23,383,735	17·60
1870.....	14,277,212	6,649,903	20,927,115	17·20

POPULATION.—In 1895, 62,355; in 1890, 55,727; in 1880, 38,274.

MALDEN.—{ CHAS. L. DEAN, Mayor. { HENRY A. WILDER, Auditor.

This city is in Middlesex County, and was incorporated Jan. 2, 1882

LOANS— *When Due.*

BRICK SIDEWALKS—
4s, M&S, $3,000....Mar. 15, 1900
($1,000 due yearly) to Mar. 15, 1902
4s, M&S, $5,000.....Mar. 15, 1900
($1,000 due yearly to Mar. 15, 1904
4s, J&D, $4,800 .....June 1, 1900
($800 due yearly) to June 1, 1905.
4s, J&J, $7,000.....July 1, 1900
($1,000 due yearly) to July 1, 1906
4s, ..., $8,000 .....July 1, 1900
($1,000 annually) to July 1. 1907.
4s, J&J, $4,000...June, 1900-1903
3½s, ... 5,000.....1900-1904

FIRE DEPARTMENT—
4s, M&N, $1,000 .....May 1, 1900
4s, ..., 4,000.....Apr., 1900-01
4s, ..., 7,000.....Apr., 1902-08
4s, M&N, 1,500 .....Nov. 1, 1899
($300 due yearly) to Nov. 1, 1903
4s, ..., $10,200.....Nov. 1, 1900
($600 due yearly) to Nov. 1, 1915

PUBLIC PARKS—
4s, J&J, $80,000 .....July 3, 1944
4s, ... 10,000.....July 3, 1945
4s, J&J, 10,000.....July 3, 1947

SCHOOL HOUSE LOANS—
4s, M&N, $1,600.....May 15, 1900
4s, M&N, $3,600.....Nov. 1, 1899
($1,800 due yearly) to Nov. 1, 1900
4s, J&J, $15,000.....July 15, 1900
($5,000 due y'rly) to July 15, 1902
4s, M&S, $16,500... Mar. 1, 1900
($5,500 due y'rly) to Mar. 1, 1902
4s, M&N, $80,000....Nov. 1, 1899
($5,000 due yearly) to Nov. 1, 1914
4s, J&J, $28,000....July 1, 1900
($1,750 due yearly) to July 1, 1915
4s, J&J, $4,200.....July 1, 1900
($700 due yearly) to July 1, 1905
4s, J&D, $29,600....June 1, 1900
($1,850 due yearly) to June 1, 1915
4s, F&A, $51,000..Aug., 1900-1917
4s, ..., 3,000.....Apr. 1, 1900
($1,000 annually) to Apr. 1, 1902.
4s, ..., $7,000.....Aug. 1, 1900
($1,000 annually) to Aug. 1, 1906.
4s, A&O, $4,000. Apr., 1900 to 1903
3½s, ..., 4,000.....1900 to 1903

SEWERAGE—
4s, M&N, $50,000.....May 2, 1922
4s, M&N, 100,000.....May 2, 1923

LOANS— *When Due.*

SEWERAGE—(Con.)—
4s, M&N, $200,000....May 2, 1924
4s, M&N, 150,000....May 2, 1925
4s, ... 100,000....May 2, 1926

DRAINAGE BONDS—
4s, J&J, $2,000.....June, 1900
3½s, ..., 10,000.....1900 to 1909

PAVING BONDS—
4s, ..., $3,000.....Aug. 1, 1900
($1,000 due y'rly) to Aug. 1, 1902.

STREET LOANS—
4s, M&N, $5,000.....Mar. 15, 1900
($1,000 due yearly) to Mar. 15, 1904
4s, M&N, $3,600.....Nov. 2, 1899
($1,200 due yearly) to Nov. 2, 1901
4s, J&D, $12,000.....June 1, 1900
($2,000 due yearly) to June 1, 1905
4s, J&D, $1,000.....Dec. 2, 1899
4s, J&J, 14,000.....July 1, 1900
($2,000 due yearly) to July 1, 1906
4s, J&J, $2,000.....July 1, 1900
($1,000 due yearly) to July 1, 1901
4s, J&J, $2,000.....July 1, 1900
($1,000 due yearly to July 1, 1901)
4s, ..., $8,000.....July 1, 1900
($1,000 annually) to July 1, 1907
4s, ..., $3,000.....Aug. 1, 1900
($1,000 annually) to Aug. 1, 1902
4s, ..., $4,500.....Nov. 1, 1899
($1,000 due y'rly) to Nov. 1, 1903.
4s, J&J, $9,000. June 1, 1900-1908
3½s, $10,000 .....1900 to 1909

MISCELLANEOUS LOANS—
4s, M&S, 6,000....Sept, 1900 '02
4s, J&D, 2,000.... ..Dec. '99-'00
3½s, ..., 4,200 ... 19 0 to 1903

WATER CONSTRUCTION—
4s, J&J, $15,000.....Jan. 1, 1901
4s, J&J, 10,000.....July 1, 1901
4s, J&J, 95,000.....July 1, 1907
4s, J&J, 100,000.....July 1, 1908
4s, J&J, 120,000.....July 1, 1910
4s, J&J, 30,000.....July 1, 1912
4s, J&J, 68,000.....July 1, 1913
4s, J&J, 42,000.....Jan. 1, 1914
4s, J&J, 10,000.....Jan. 1, 1915
4s, J&J, 19,000.....Jan. 1, 1916
4s, J&J, 15,000.....July 1, 1916
3½s, J&J, 25,000.....July 1, 1905
4s, ... 10,000.....Dec. 1, 1899

INTEREST is payable at the Nat. Bank of Redemption of Boston.

TOTAL DEBT, SINKING FUNDS, ETC.—

	Jan. 1, 1899.	*Jan.* 1, 1898.	*Jan.*, 1897.	*Jan.*, 1896.
Total debt.....	$1,706,550	$1,733,400	$1,626,000	$1,563,100
Sinking fund, etc.....	236,722	201,659	130,316	159,081
Net debt.....	$1,469,828	$1,531,741	$1,495,684	$1,404,019
Water debt (includ'd)	$571,500	$584,000	$549,000	$580,000
Water sinking fund ..	$134,163	$121,275	$77,330	$95,677

CITY PROPERTY.—The city owns property valued at $1,514,846 not including the water works, which cost $1,009,843.

ASSESSED VALUATION.—Real estate is assessed at about 75% of its value:

Years—	*Assessed Valuation*— *Real.*	*Personal.*	*Total.*	*Rate of Tax per* $1,000.
1899.....	$23,639,200	$3,369,500	$27,008,700	$16·40
1898.....	22,975,000	3,172,460	26,147,660	16·50
1897.....	22,426,000	2,959,520	25,385,520	16·30
1896.....	21,299,200	2,500,360	23,799,560	16·00
1895.....	20,475,500	2,596,440	23,071,940	15·70
1890.....	15,165,800	2,172,650	17,338,450	15·10

POPULATION.—In 1895 population was 29,706; in 1890 it was 23,031; in 1880 it was 12,017. Present population (estimated), 32,051.

MANCHESTER.—EDWIN P. STANLEY, Treas.

This town is in Essex County.

LOANS— When Due.
PARK BONDS—
3½s g., $90,000.....1900-1908
WATER BONDS—
4s, M&N, $108,000.Nov. 1,'99 to '16
($6,000 due yearly.)
Bonded debt, Jan. 1, '99 $208,000

Tax valuation, real.....$3,971,694
Tax valuation, personal 3,559,726
Total valuation, 1898... 7,531,420
Tax rate (per M.) '98.... $8·00
Assessment is about actual value.
Population in 1890 was.....1,876

MARBLEHEAD.—E. PAINE, Treasurer.

This town is in Essex County.

LOANS— When Due.
ELECTRIC-LIGHT BONDS—
4s, J&J, $50,000.....July 1, 1924
REFUNDING BONDS—
4s, A&O, $32,000.....1900-1906
($5,000 due yearly on Oct. 1.)
TOWN NOTES—
4s, J&D, $4,000.....June 1, 1900

LOANS— When Due.
WATER BONDS—
4s, M&N, $61,500...Nov. 1, '99-'18
4s, M&N, 25,500 ..May 1, '99-'19
4s, J&J, 27,500.Jan. 1, '00 to '20
4s, J&J, 57,500.July 1, '99 to '21
4s, J&D, 36,000.Dec. 1, '99 to '21

INTEREST on the electric-light and water-works bonds is payable at Boston; on the refunding bonds at Boston and Marblehead; on town notes at Marblehead.

BONDED DEBT on March 9, 1899, was $304,000; water debt (included), $207,500; floating debt, $7,050; total debt, $311,050; sinking fund, $4,246.

TAX VALUATION (about the same as actual value) has been:

Years—	Assessed Valuation— Real.	Personal.	Total.	Rate of Tax per $1,000
1898.....	$4,886,000	$753,000	$5,639,000	$19·20
1897.....	4,793,650	761,775	5,555,425	16·80
1896.....	4,735,600	800,068	5,535,668	20·20
1895.....	4,642,200	823,905	5,466,105	17·70
1891.....	4,213,800	832,032	5,045,832	21·40

POPULATION in 1895 was 7,664; in 1890 was 8,202.

MARLBOROUGH.—{EDW. J. PLUNKETT, Mayor. C. F. ROBINSON, City Treas.

This place is in Middlesex Co.; incorporated as a city in Jan., 1891.

LOANS— When Due.
CITY NOTES—
4s, A&O, $4,000.....Oct. 1, 1900
($2,000 due yearly) to Oct. 1, 1901
GENERAL LOAN—A,B,C,D,E&F—
4s, J&D, $50,000.....June 1, 1915
4s, M&S, 15,000.....Sept. 1, 1905
4s, M&N, 1,000.....May 1, 1900
4s, M&N, 2,000.....May 1, 1901
4s, M&S, 8,000.....1900-1903
4s, June, 20,700.....June, 1900
4s, A&O, 1,000.....Oct., 1900
4s, A&O, 600.....Oct. 1, 1901
SEWER BONDS 1891—
4s, A&O, $125,000....Apr. 1, 1911
4s, J&J, 100,000....July 1, 1911
4s, M&S, 27,000....Sept. 1, 1914
4s, J&J, 20,000....July 1, 1918
SCHOOL NOTES—
4s, J&J, $59,000.....1900 to 1917
($3,000 annually to 1912, and $4,000 annually 1913 to 1917.)
4s, $2,600..... Aug., 1900-'01

STONE CRUSHER NOTES—
4s, F&A, $2,000..... Aug. 1, 1902
WATER BONDS—
4s, J&J, $50,000.....July 1, 1900
4s, M&N, 20,000.....May 1, 1904
4s, M&S, 125,000....Sept. 1, 1912
4s, M&S, 75,000.....Sept. 1, 1913
4s, M&S, 30,000.....Sept. 1, 1921
4s. F&A, 150,000.....Aug. 1, 1922
4s, M&S, 70,000.....Sept. 1, 1924
4s, J&J, 48,000.....July 1, 1926
Total debt Oct. 1, 1899.$1,021,356
Sinking funds..... 247,980
Net debt Oct. 1, 1899... 773,376
Water debt (included)... 568,000
Tax valuation, real.....7,893,986
Tax valuation, personal..1,390,391
Total valuation 1899....9,284,377
Tax rate (per $1,000) '99...$19·10
Assessment is 7-10 actual value.
Population in 1895 was.... 14,980
Population in 1890 was....13,805

INTEREST on bonds is payable at the Winthrop Nat. Bank, Boston.

WATER WORKS are self-supporting and the value of the city property is $1,280,664 95.

MARSHFIELD.—GEO. H. WEATHERBEE, Clerk.

This town is in Plymouth County. Bonds are tax exempt.

LOANS— When Due.
RAILROADS, &c.—
4s, F&A, $55,000....Feb. 12, 1901
Total debt Jan., 1899.... $55,000
Sinking fund..... 24,971
Net debt Jan., 1899..... 30,029
Float'g debt (additional) 2,000

Tax valuation, real.....$1,215,590
Tax valuation, personal 147,790
Total valuation 1898... 1,363,380
Tax rate (per $1,000) '98...$18·70
Assess't is about actual value.
Population in 1895 was.....1,762

INTEREST is payable by the Cambridge Savings Bank.

MAYNARD.—W. H. GUTTERIDGE, Treasurer.

This town is in Middlesex County.

LOANS— When Due.
WATER BONDS.
4s, J&J, $125,000....Jan. 1, 1919
Interest is payable in Boston.
Bonded debt Jan. 1,'99....$125,000
Floating debt..... 27,000
Total debt Jan. 1,'99..... 152,000
Sinking fund..... 32,775

Net debt Jan. 1, 1899.....$119,225
Tax valuation, real.....1,576,687
Tax valuation, personal. 656,297
Total valuation 1898.....2,232,984
Tot. tax (per $1,000) 1898 14·60
Population 1895 was.... 3,090
Population 1890 was.... 2,700

MEDFORD.—{L. H. LOVERING, Mayor. PARKER R. LITCHFIELD, Treasurer.

Medford is in Middlesex County.

LOANS— When Due.
PLAY-GROUND BONDS—
4s, J&J, $7,000.....July 1, 1904
4s, J&D, 14,000.....Dec. 1, 1914
PUBLIC BUILDING BONDS—
4s, J&J, $45,000.....July 1, 1913
4s, M&N, 56,000.....Nov. 1, 1914
4s, J&D, 18,000..... 1901-1903
($6,000 due yearly n July 1.)
4s, J&J, $4,000.....July 1, 1904
4s, J&J, 4,000.....July 1, 1907
4s, J&J, 21,000.....July 1, 1908
4s, J&J, 26,000.....July 1, 1909
4s, J&J, 26,000.....July 1, 1911
4s, J&J, 26,000.....July 1, 1912
4s, J&J, 18,000.....July 1, 1915
4s, F&A, 90,000.....Aug. 1, 1918
SEWER BONDS—
4s, J&J, $20,000 .....July 1, 1905
4s, A&O, 10,000.....Oct. 1, 1905
4s, J&J, 12,000.....July 1, 1906
4s, A&O, 10,000.....Oct. 1, 1906
4s, J&J, 12,000.....July 1, 1907
4s, J&J, 10,000.....July 1, 1915
4s, A&O, 10,000.....Oct. 1, 1915
4s, F&A, 80,000.....1916-1919
($20,000 due yearly on Aug. 1.)
4s, F&A, $75,000.....1920-1922
($25,000 due yearly on Aug 1.)
4s, F&A, $30,000.....Aug, 1, 1923
4s, J&J, 10,000.....July 1, 1924
4s, A&O, 10,000.....Oct. 1, 1924
4s, J&J, 20,000.....July 1, 1925

SEWER BONDS—(Con.)—
4s, J&J, $41,000.....July 1, 1926
MUNICIPAL LOAN BONDS—
4s, M&N, $200,000...May 1, 1917
4s, J&J, 100,000 ...Jan. 1, 1918
WATER-WORKS BONDS—
4s, J&J, $75,000.....July 1, 1900
4s, J&J, 125,000.....July 1, 1910
4s, J&J, 96,000.....1900-1923
($4,000 due yearly on Jan. 1.)
4s, A&O, $25,000.....Oct. 1, 1914
4s, A&O, 25,000.....Oct. 1, 1919
4s, J&D, 45,000.....Dec. 1, 1922
4s, J&J, 6,000.....July 1, 1916
4s, J&J, 6,000.....July 1, 1917
4s, J&J, 11,000.....July 1, 1918
4s, J&J, 15,000.....July 1, 1920
4s, J&J, 15,000.....July 1, 1921
4s, J&J, 36,000.....July 1, 1923
4s, M&N, 16,000.....May 1, 1923
Bonded debt May 1,'99..$1,501,000
Floating debt..... 64,000
Total debt May 1, 1899. 1,565,000
Sinking funds..... 321,472
Water debt (included).. 496,000
Tax valuation, real.....16,830,200
Tax valuation, person'l 2,577,800
Total valuation 1899...19,408,000
Assessment about market value.
Tax rate (per $1,000) '99...$17·60
Population in 1890 was....11,079
Population in 1899 was....16,649

The Municipal Loan bonds were issued to take up the unfunded debt as it matures.

There is also a fund known as the Bradbury Fund, amounting to $11,252. This is invested in the Medford Savings Bank and is not included in estimating the city's indebtedness.

INTEREST on bonds is paid at the Nat. Bank of the Republic of Boston. All notes and interest on same are paid by City Treasury.

MELROSE.—{EDWIN C. GOULD, Auditor. GEORGE NEWHALL, Treasurer.

This town is in Middlesex County. New York City charter takes effect Jan. 1, 1900.

LOANS— When Due.
SEWER BONDS—
4s, J&D, $100,000...June 1, 1924
4s, J&D, 100,000...June 1, 1925
4s, J&J, 50,000...July 1, 1926
4s, J&D, 25,000...June 1, 1907
4s, J&D, 25,000...June 1, 1912
4s, J&D, 50,000...June 1, 1917
SCHOOL BONDS—
4s, F&A, $200,000...Feb. 24, 1916
TOWN HALL (renewal)—
4s, M&S, $45,000.....Sept. 1, 1912
WATER WORKS—
4s, M&N, $37,000.....Nov. 1, 1905
4s, M&N, 50,000.....May 1, 1907
4s, J&J, 10,000.....1900
4s, M&N, 25,000.....May 1, 1912
4s, M&S, 37,000.....Sept. 1, 1912

WATER WORKS—(Con.)
4s, ..., $50,000.....Oct. 1, 1913
4s, ..., 38,000.....July 1, 1925
Bonded debt Jan. 1, '99. $852,000
Floating debt..... 98,362
Total debt Jan. 1, 1899. 950,362
Total assets..... 209,700
Net debt Jan. 1, 1899.... 740,662
Water debt, included.... 257,000
Sewer debt, included.... 350,000
Total value town prop'ty. 572,225
Tax valuation, real.....11,820,350
Tax valuation, personal. 845,085
Tax valuation 1899 .. 12,665,435
Total tax (per 1,000) 1899..$17·00
Assessment same as actual value.
Population in 1890 was.....8,519
Population in 1898.....12,630

INTEREST is payable at the Shoe & Leather Nat. Bank, the Eliot National Bank of Boston and the Melrose National Bank of Melrose.

METHUEN.—JOSEPH S. HOWE, Town Clerk.

This town is in Essex County.

LOANS— When Due.
WATER BONDS—
4s, M&N, $100,000....May 1, 1924
4s, F&A, 50,000.....1904-1924
4s, A&O, 25,000.....Oct. 1, 1925
4s, ...; 21,000....Feb. 1, 1928
TOWN NOTES—
6s, ..., $11,950 .On demand.
4½s, J&D, 8,000 .Dec. 1, 1903
4s, M&N, 7,500..May 29, 1900
4s, J&J, 6,000..July 15, 1902
4s, J&J, 9,000...July 1, 1905
SCHOOL HOUSE NOTES—
4s, F&A, $18,800..... 1906-1908

BRIDGE NOTES—
4s, F&A, $4,500 1908
Bonded debt Aug. 10,'98. $196,000
Floating debt..... 68,750
Total debt..... 264,750
Sinking fund..... 9,000
Net debt Aug. 10, 1898.. 255,750
Tax valuation, real.....3,186,060
Tax valuation, personal. 918,048
Total valuation 1898.....4,104,108
Assessment about ¾ actual value.
Total tax (per $1,000) '98..$16·80
Population in 1895 was.....5,690
Population in 1890 was.....4,814
Population in 1897 (est.).....6,400

INTEREST on the bonds is payable at the National Bank of Redemption, Boston; on the town notes, at the Treasurer's office.

MIDDLEBOROUGH.—A. H. EATON, Treas.

This town is in Plymouth County. The town of Middleborough and the Fire District of Middleboro are distinct organizations.

LOANS— When Due.
IMPROVEMENT BONDS—
4½s, J&D, $5,055...Dec. 18, 1900
LIGHT BONDS—
4s, ..., $71,000..Nov. 1, '98-1923
4s, ..., 4,000..Nov. 1, '99-1906
...., ..., 10,000.....Nov., '04-'05
RAILROAD LOAN—
4s, M&N, $20,000.....Nov. 1, 1918
($5,000 due yearly) to Nov. 1, 1921

SEWER LOAN—
4s, M&N, $5,000.....Nov. 1, 1901
4s, M&N, 25,000.....Nov. 1, 1907
($5,000 due yearly) to Nov. 1, 1911
WATER BONDS (FIRE DISTRICT)—
4s, M&N, $61,500 ....1899 to 1923
Int. paid by Middleboro Sav. Bank.
Population in 1896 (est.).....7,000
Population in 1895 was.....6,692
Population in 1890 was.....6,065

TOTAL DEBT, ETC.—Total debt of the town March, 1899, was $175,255.

The Fire District on Jan. 1, 1899, owed $61,500 on account of water works; sinking fund, $4,016.

ASSESSED VALUATION, ETC.—In 1898 the assessed valuation of real estate was $3,321,673; personal property, $466,435; total, $3,788,108; total tax rate (per $1,000) $19·00.

Valuation of Fire District in 1899: Real estate, $2,351,035; personal property, $313,605; total, $2,664,640; tax rate, $1·65 per M., in 1898.

MIDDLESEX CO.—J. O. HAYDEN, Treasurer.

County seats are Lowell and Cambridge.

LOANS— When Due.
BUILDING BONDS—
4s, J&D, $80,000.....Dec. 1, 1899
($10,000 due yearly to Dec. 1, '06.)
4s, ..., $176,000.....1907-1924
4s, J&D, 70,000....1899 to 1905
($10,000 yearly on Dec. 1.)
4s, J&D, $200,000....Dec. 1, 1906
($20,000 due yearly) to Dec. 1, '15.
4s, J&D, $110,000.Dec., 1916 to '21

COURT HOUSE BONDS—1895—
4s, J&D, $100,000 ...1923 to 1932
($10,000 yearly on Dec. 1.)
4s, J&D, $70,000.....1899-1905
($10,000 due yearly on Dec. 1.)
Notes. 3½s, $24,000.Dec., 1899-'02
Note 3 3-5s, 80,000 .Dec. 21, 1901
Total debt Jan. 1, 1899..$944,000
Tax valuation 1898...492,304,679
County tax (per $1,000).....$0·81
Population in 1895 was...499,248
Population in 1890 was...431,167

INTEREST on the building and improvement notes is payable at the office of the County Treasurer; on the Court House bonds by the Beacon Trust Company, Boston.

MILFORD.—CLIFFORD A. COOK, Treasurer.

This city is in Worcester Co. Property assessed about actual value.

LOANS— When Due.
REFUNDING (gold notes)—
4½s, M&N, $22,800.Sept. 15, 1900
($5,700 due y'rly) to Sept. 15, 1903
4s, ..., $25,000....1904 to 1907
($6,250 annually.)
SCHOOL (gold notes)—
4s, A&O, $8,000.....Oct. 5, 1900
($2,000 due yearly) to Oct. 5, 1903

Bonded debt Feb. 1, '99.. $63,500
Tax valuation, real.....4,471,600
Tax valuation, personal. 1,027,675
Tax valuation 1898..... 5,499,275
Total tax (per $1,000) '98.. $17·50
Population in 1898 (est.)... 10,500
Population in 1890 was..... 8,780

INTEREST is payable at the Milford Savings Bank.

MONSON.—This town is in Hampden County.

LOANS— When Due.
WATER-WORKS BONDS—
4s, M&S, $3,000..... 1900-1902
($1,000 yearly on Sept. 1.)
4s, M&S, $18,000.....1903-1911
($2,000 yearly on Sept. 1.)
4s, M&S, $33,000.....1912-1922
($3,000 yearly on Sept. 1.)

Bonded debt Jan. 1, '99. $55,000
Total valuation 1899....1,771,718
Assessment at "fair cash value."
Tax rate (per $1,000) 1899..$16·00
Population in 1890 was.....3,650
Population in 1899 (est.).....3,746

NATICK.—This town is in Middlesex County.

LOANS— When Due.
SEWER BONDS—
4s, J&J, $17,000....July 15, 1926
218,000.....1915-1927
Water bonds, $50,447 ..1899-1908

Total debt Mar. 11, 1898 $361,302
Tax valuation 1898.... 5,781,200
Total tax per $1,000 1898..$22·40
Population in 1895 was 8,814
Population in 1890 was.....9,118

NEEDHAM.—{LEVI LADD, Treasurer. {THOMAS SUTTON, Clerk.

This town is in Norfolk County.

LOANS— *When Due.*

WATER DEBT—
2½s to 4s, $162,000.....Various
Issued in anticipation of taxes.

SCHOOL DISTRICT BONDS—
3½s, ..., $25,000.....1900-1916
($1,500 yearly.)

Total debt Jan. 1, 1899.. $188,500
Tax valuation, real.....3,055,780
Tax valuation, personal. 385,535
Total valuation 1899....3,441,315
Assessment about ½ actual value.
Total tax (per $1,000) '99..$17·00
Population in 1895 was.....3,511
Population in 1890 was.....3,035

NEW BEDFORD.—{CHAS. S. ASHLEY, Mayor. {JAS. H. HATHAWAY, Treas'r.

This city is in Bristol County.

LOANS— *When due.*

CITY IMPROVMENT (reg. & cou.)—
6s, A&O, $90,000.. ...Oct. 1, 1900
($10,000 due yearly)toOct. 1, 1908
6s, A&O, 12,000 ...Oct. 1, 1909
6s, A&O, 28,000 ...Oct. 1, 1910
4s, A&O, 25,000...Apr. 1, 1900
4s, A&O, 73,000...Apr. 1, 1901
4s, A&O, 50,000...Apr. 1, 1902
4s,g, A&O, 162,000g..Apr. 1, 1903
4s, A&O, 89,000...Apr. 1, 1904
4s,c., A&O, 24,000...Apr. 1, 1905
4s,g, M&S, 172,000g.Mar. 1, 1907
3½s,g. F&A, 62,000..Mar. 1, 1908
3½s,gF&A,108,000. Feb. 1, 1909

PARK BONDS (reg.)—
4s, A&O, $100,000....Apr. 1, 1942

SEWER BONDS (reg.)—
4s, A&O, $35,000 ....Oct. 1, 1908
4s, A&O, 43,000....Apr. 1, 1909
4s, A&O, 48,000....Apr. 1, 1910
4s, A&O, 57,000....Apr. 1, 1911
4s, A&O, 100,000....Apr. 1, 1912
4s, A&O, 108,000....Apr. 1, 1913
4s, A&O, 32,000....Apr. 1, 1914
4s, A&O, 58,000....Apr. 1, 1925
4s,g.,M&S, 69,000g..Mar. 1, 1927

LOANS— *When Due.*

SEWER BONDS (reg.)—(Con.)—
3½s, A&O,$30,000....Apr. 1, 1906
3½s, A&O, 30,000....Oct. 1, 1906
3½s, A&O, 15,000....Apr. 1, 1907
3½s,g,F&A,35,000....Mar. 1, 1928
3½s,g,F&A,33,000....Feb. 1, 192 9

SCHOOL & PUBLIC BLDG. BONDS—
4s.g.,M&S, $128,000 g.Mar.1,1917
3½s.g.,F&A, 92,000...Mar.1,1918
3½s.g,F&A,30,000....Feb. 1, 1919

WHARF BONDS—
4s, M&N, $52,000 g...May 1, 1927

WATER LOAN (reg. & cou.)—
7s, A&O, $100,000....Oct. 1, 1900
($10,000 due ye'rly) to Oct. 1, 1909
6s, A&O, $100,000....Oct. 1, 1905
($20,000 due ye'rly) to Oct. 1, 1909
5s, A&O, $100,000....Oct. 1, 1900
($20,000 due ye'rly) to Oct. 1, 1904
4s, A&O, $20,000....Apr. 1, 1918
4s, A&O, 120,000....Apr. 1, 1924
4s, A&O, 200,000....Dec. 15,1924
4s, g, A&O, 400,000g.Apr. 1, 19: 6
4s, g, J&J, 400,000 g.Jan. 1, 1927
4s, g, J&J, 200,000 g.Jan. 1, 1927

The 4 per cent improvement bonds due in 1903 and the water bonds due in 1926 payable in gold if demanded.

INTEREST on the 7 and 6 per cent water bonds is payable at Boston; on all others at the office of the City Treasurer.

TOTAL DEBT, SINKING FUNDS, ETC.—

	Feb. 1, 1899.	*Feb.* 1, 1898.	*Mar.* 1, 1897.	*Jan.* 1, 1896.
Total debt.....	$3,722,000	$3,696,000	$3,520,000	$2,167,000
Sinking funds...	651,979	530,217	463,175	373,201
Net debt....	$3,070,021	$3,165,783	$3,056,825	$1,793,799
Water debt, incl. above.....	$1,660,000	$1,780,000	$1,800,000	$720,000
Park and wharf debt incl. above	$152,000	$120,000	$100,000	$100,000

The Park Loan of 1942 and the wharf bonds are authorized outside of debt limit.

The municipal sinking fund receives yearly about $90,400 and the water sinking fund $26,700.

CITY PROPERTY.—City's water-works valued at $1,300,000.

ASSESSED VALUATION.—The city's assessed valuation (which is the same as actual value) and tax rate have been as follows:

Years.	*Assessed Valuation.* Real.	Personal.	Total.	*Rate of Tax per* $1,000
1898.....	$35,871,525	$21,480,601	$57,352,126	$19·20
1897.....	35,595,820	22,575,978	58,171,798	16·20
1896.....	33,920,700	22,360,417	*56,034,917	15·40
1895.....	31,984,150	20,658,583	52,642,733	15·40
1890.....	20,041,500	16,818,254	36,869,754	16·30
1880.....	13,138,400	13,137,519	26,275,919	15·70

* Less remittances by assessors.

POPULATION.—In 1895 population was 55,316; in 1890 it was 40,733; in 1880 it was 26,845; in 1899 it is estimated at 60,000.

NEWBURYPORT.—{THOS. HUSE, Mayor. {J. V. FELKER, Treasurer.

This city is in Essex County. The city owns the option of purchasing the water works, now in the hands of a private corporation.

LOANS— *When Due.*

ARMORY BONDS—
3½s, M&S, $6,200....$2,000 yearly

CITY BONDS—
4s, J&J, $65,000.....July 1, 1908
4s, J&J, 90,000.....July 1, 1911
4s, A&O, 25,000.....Apr. 1, 1913

SEWER BONDS—
4s, M&S, $107,500....Sept. 1, 1919

SCHOOL BONDS—
4s, M&S, $3,000.....$1,500 yearly
B. & M. RR. 4s, $71,661....demand

Tem. loan, 3s, $90,090 .....
Trust bonds, 4-4½s, $79,750..dem.
Bonded debt Jan. 1, '99.. $556,714
Sinking funds, etc..... 178,428
Net debt Jan. 1, 1899.... 378,286
Assessed valuation, real.7,262,000
Assessed valuation, per'l.3,746,767
Total valuation 1899, .10,014,767
Assessment about ¾ actual value.
Tax rate (per $1,000) 1899.$15·50
Population in 1890 was.....13,947
Population in 1895 was.....14,554

PAR VALUE coupon bonds are for $1,000 each.

INTEREST on all bonds is payable at the City Treasury or at the First National Bank of Boston.

NEWTON.—{EDWARD B. WILSON, Mayor. {SETH A. RANLETT, Treasurer.

The city is situated in Middlesex County. Newton is one of the few Northern cities having tax-receivable coupons attached to any of its bonds. See below.

LOANS— *When Due.*

BOULEVARD BONDS—
4s, J&D, $100,000...June 1, 1914
4s, A&O, 80,000...Oct. 1, 1914
4s, A&O, 80,000...Apr. 1, 1915
4s, M&N, 100,000...Nov. 1, 1915
4s, J&J, 100,000...July 1, 1916
4s, M&N, 40,000...May 1, 1917
3½s, J&D, 15,000...June 1, 1919

CITY NOTES—
4s, J&J, $9,250....July 8, 1903
4s, M&N, 14,000....Nov. 28, 1903
4s, J&D, 22,826....Nov. 28, 1903

DRAINS AND CULVERTS—
4s, J&D, $13,687....June 16, 1904
4s, J&J, 10,000....July 7, 1904
4s, A&O, 11,000 ...Oct. 1, 1904
4s, M&N, 10,000....Nov. 30, 1904
4s, J&D, 13,000....Dec. 18, 1904
4s, J&D, 29,000....June 1, 1914
4s, A&O, 7,500....Apr 1, 1917

ENGINE HOUSE LOAN—
4s, J&J, $10,500....July 1, 1906

LOANS— *When due.*

HIGHWAY LOANS—
4s, A&O,$16,500....Oct. 1, 1903
4s, F&A, 7,900....Feb. 16, 1904
4s, A&O, 5,800 .. Apr. 13, 1904
4s, A&O, 6,500....Oct. 1, 1905
4s, J&J, 4,600....Jan. 1, 1905
4s, F&A, 25,000....Feb. 1, 1915
4s, A&O, 52,000....Apr. 1, 1915
4s, J&D, 10,000....Dec. 26, 1915
4s, M&N, 80,000....May 1, 1936

HIGHWAY STABLE LOANS—
4s, F&A, $13,000....Aug. 1, 1903
4s, F&A, 8,000....Feb. 16, 1904

MISCELLANEOUS LOANS—
4s, M&S, $5,550....Mch. 1, 1900
4s, J&D, 9,000 ...Dec. 1, 1904
4s, M&N, 11,000....May 1, 1905
4s, J&D, 30,000....Dec. 1, 1907
4s, J&D, 10,000....June 1, 1908
4s, M&S, 5,000....Sept. 1, 1903

PARK BONDS—
4s, A&O, $25,000....Apr. 1, 1908

LOANS— *When Due.*

SCHOOL LOANS—
4s, J&D, $50,000....June 1, 1914
4s, J&J, 9,000....July 1, 1914
4s, A&O, 60,000....Apr. 1, 1915
4s, F&A, 75,000....Aug. 1, 1915
4s, J&D, 50,000....Dec. 1, 1916
4s, J&J, 100,000....Jan. 1, 1917
4s, M&S, 50,000....Sept. 1, 1917
4s, Jan., 15,000....July 1, 1918
4s, F&A, 35,000...Feb. 1, 1918

SEWER BONDS—
4s, A&O, $5,000....Oct. 1, 1900
4s, A&O, 10,000....Oct. 1, 1901
4s, A&O, 20,000....Oct. 1, 1902
4s, A&O, 250,000....Apr. 1, 1911
4s, A&O, 200,000....Apr. 1, 1912
4s, F&A, 100,000....Aug. 1, 1923
4s, J&J, 100,000....Jan. 1, 1924
4s, A&O, 125,000....Oct. 1, 1924
4s, J&J, 70,000....July 1, 1926
4s, M&N, 100,000....May 1, 1927
4s, M&S, 50,000....Sept. 1, 1928

SEWER NOTES—
4s, J&D, $20,000....Dec. 2, 1925
4s, J&D, 98,000....Dec. 1, 1922
4s, J&D, 21,000....Dec. 15, 1922
4s, J&D, 50,000....Dec. 2, 1925

LOANS— *When Due.*

WATER LOANS—
6s, J&J, $600,000....July 1, 1905
5s, J&J, 250,000....July 1, 1906
4s, A&O, 100,000....Oct. 1, 1910
4s, A&O, 100,000....Apr. 1, 1914
4s, A&O, 100,000....Oct. 1, 1917
4s, A&O, 100,000....Oct. 1, 1918
4s, A&O, 250,000....Oct. 1, 1920
4s, A&O, 100,000 . Apr. 1, 1921
4s, A&O, 100,000....Apr. 1, 1922
4s, F&A, 50,000....Aug. 1, 1923
4s, A&O, 75,000....Apr. 1, 1924
4s, F&A, 60,000....Aug. 1, 1925
4s, J&J, 70,000....July 1, 1926
4s, J&J, 45,000....July 1, 1927
4s, M&S, 75,000....Mch. 1, 1928

WASHINGTON STREET LOAN—
4s, F&A,$300,000....Aug. 1, 1935
4s, F&A, 200,000....Feb. 1, 1936
4s, J&J, 60,000....July 1, 1936
4s, J&D, 100,000....Dec. 1, 1936
4s, M&S, 100,000....Sept. 1, 1937
4s, J&D, 50,000....Dec. 1, 1937
4s, M&S, 50,000....Nov. 1, 1938

PAR VALUE OF BONDS.—All the bonds are for $1,000.

INTEREST payable at Nat. Bank of the Commonwealth, Boston, or in Newton.

TOTAL DEBT, SINKING FUNDS, ETC.—

	Sept. 9, '99.	*Jan.* 1, '99.	*Jan.* 1 '98.	*Jan.* 1, '97
Municipal debt.....	$3,513,613	$3,498,613	$3,272,113	$2,925,613
Water debt.....	2,075,000	2,075,000	2,000,000	1,955,000
Total debt.....	$5,588,613	$5,573,613	$5,272,113	$4,880,613
Sinking fund	1,327,166	1,279,812	1,099,407	888,446
Net debt.....	$4,261,447	$4,293,801	$4,172,706	$3,992,166

The sinking fund receives yearly about $130,000 and is all invested in the city's own securities.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows, real estate being at about market value:

Years—	*Assessed Valuation.* Real.	Personal.	Total.	*Rate of Tax per* $1,000.
1899	$44,156,200	$12,225,120	$56,407,320	$15·40
1898	43,419,650	11,883,800	55,303,450	16·20
1897	41,550,350	10,471,650	52,022,000	16·20
1896	39,223,450	10,728,375	49,951,825	16·60
1895	36,887,950	10,513,394	47,401,344	14·60
1893	31,786,200	10,067,600	41,853,800	14·80
1880	17,718,270	7,481,830	25,200,100	14·00

Tax rate in 1898 included city tax proper, $15·12; State tax, $0·37; county tax, $0·71; total, $16·20 per $1,000.

TAX-RECEIVABLE COUPONS.—The water bonds and school, municipal, sewer, park and stable bonds for $1,377,000 carry tax-receivable coupons.

POPULATION.—In 1890 population was 24,379; in 1880 it was 16,995; in 1870 it was 12,825. By State Census in 1895 was 27,590.

NORFOLK COUNTY.—CHAS. H. SMITH, Treas.

Dedham is the county seat.

NOTES— *When Due.*
3½s, ..., $75,000.....1900-1904
($15,000 yearly on June 26.)
Total debt July 1, 1899...$75,000

Assessed valuat'n '98.198,023,140
Population 1890.....118,950
Population 1898.....134,819

NORTH ADAMS.—{H. T. CADY, Mayor. {JAS. W. HARDENBERGH, Treas.

This city is in Berkshire County.

REFUNDING LOANS. *When Due.*
3¾s, ..., $30,000. Dec., 1899-01
3½s, g,..... 25,000. July, 1900-04

SCHOOL LOANS—
4s, ..., $10 000. Oct. 1, 1902
3½s. ...., 3,750. July 1, '00-04
3½s, g,...., 2,500. July 1, 1908
3½s, g,...., 16,000. July 1, 1908
4s, ..., 3,000. July 1, 1905

SEWER LOANS—
4s, ..., 24 000 May 1,' 00-11
3⅝s, g,...., 29,000 June 1, '00-28

SUNDRY LOANS—
3½s, g, $130,666 68. June 1, '99-26
3 6 0s, 27,000 .June 1, '00-26
3¼s, g, 193,333 34. Mar., 1899-26
3½s, g, 11,250 .Aug., 1900-08

PERMAN'NT IMPROVEM'T LOANS—
3½s, g, A&O, $27,000. Oct., '00-02
3⅝s, g, A&O, 20,000. June, '00 03

WATER LOANS—
3½s, ..., $80, 00. June, '99-12
3¼s, ..., 160,000. July, '00-19
3½s, g, ..., 117,000. July, '00-35
3 6 10s, g, ..., 36,000 July, '00-35
3½s, g, .. , 27,750. June, '00-36
3¼s, g, ..., 27,000 Oct., '00-02
Bonded debt Dec. 1, '98. $1,046,250
Water debt (inc.)..... 469,750
Tax valuation 1899....12,565,000
Tot. tax (per $1,000) 1899..$19·50
Population in 1899 (est.)....22,000
Population in 1890 was.....16,074

INTEREST is payable in Boston and North Adams.

NORTHAMPTON.—{JOHN L. MATHER, Mayor. {GEO. W. CLARK, Treasurer.

This city is in Hampshire County.

LOANS— *When Due.*

BRIDGE NOTES—
4s, M&N, $26,750. ..May 15, 1901

RAILROAD LOAN—
4s, M&N, $74,000...May 1, 1904

SCHOOL BONDS—
4s, J&J, $50,000.... Jan. 1, 1915
4s, M&N, 15,000.... Nov. 1, 1907
4s, J&J, 7,200...June 16, 1900
4s, J&J, 23,000.....July 1, 1910

SEWER LOANS—
4s, M&N, $12,500 ...Nov. 15, 1899
4s, J&J, 156,000.....July 1, 1902
4s, M&N, 4,000...Nov. 30, 1899

GRADE CROSSING BONDS—
3½s, J&J, $5,528.....Jan. 1, 1900

WATER BONDS—
4s, M&N, $6,000 g.....Nov 6, 1899
4s, A&O, $50,000.....Oct. 1, 1900
4s, M&N, 100,000 . May 1, 1909
Temporary loan Nov. '99 $50,000
Total debt Aug. 2, 1899. 529,978
Sinking fund assets..... 60,660
Net debt Aug. 2, 1899... 469,318
Water debt included..... 156,000
Assessed valuation, real.9,447,520
Assessed valuat'n, pers'l.2,459,348
Total valuation 1899...11,906,868
Assessm't about 80% actual value.
Tax rate (per $1,000) 1899.$17·00
Population 1890.....14,990
Population 1899 (est.).....17,000

NORTH ATTLEBOROUGH.—A. E. CODDING, Treasurer.

This place is in Bristol County.

LOANS— *When Due.*

ELECTRIC LIGHT BONDS—
4s, J&J, $50,000.....1924

WATER BONDS—
4s. J&J. $227,000....1899 to 1923
Tot. bond. debt May1,'98.$276,000
Sinking fund 77,397

Net debt May. 1, 1898...$198,603
Interest payable in Boston.
Tax valuation in 1898. $3,819,860
Total tax per $1,000 1898..$21·40
Population in 1895 was.....6,576
Population in 1890 was.....6,727

NORTHBOROUGH.—Chas. H. Rice, Treas.

This town is in Worcester County.

LOANS— *When Due.*
New School House Loans—
4s, M&N, $2,000.....Nov. 19, 1899
Water Loan—
4s, F&A, $50,000....Aug. 8, 1902
4s, fund. loan, $2,000. Aug. 20, 1900
Interest is payable at Worcester.
Bonded debt Feb. 1, 1899..$54,000
Floating debt..... 3,000

Total debt.....$57,000
Sinking fund..... 27,444
Net debt Feb. 1, 1899..... 29,556
Tax valuation, real.....998,955
Tax valuation, personal..$236,760
Total valuation 1898... 1,235,715
Total tax (per $1,000) 1898.$17·00
Population in 1899 (est) was 2,000
Population in 1890 was.....1,953

NORTH BROOKFIELD.—Geo. R. Hamant, Treasurer.

Bonded debt Feb. 1, '99. $138,500
Floating debt..... 5,000
Total debt Feb. 1, 1899.. 143,500
Water debt (included)... 100,000
Assessed valuation, real. 1,615,585

Assessed valuation, pers. $216,993
Total valuation 1898....1,832,578
Tot. tax rate (per $1,000) '98. $22·50
Population in 1890 was.....3,871
Population 1898 (estimated) 4,800

NORWOOD.—{CHARLES E. POND, Treasurer. {EDGAR L. BIGELOW, Clerk.

The town is in Norfolk County.

LOANS— *When Due.*
Water Bonds—
4s, F&A, $55,000.....Aug. 1, 1901
($10,000 each fifth yr. until paid.)
4s, J&D, $23,000.....June 1, 1901
4s, ... 7,000.....1917
($5,000 each fifth year until paid.)
Int. paid by N. E. Tr. Co., Boston.
Bonded debt May 1, 1898. $85,000

Floating debt.....$33,382
Total debt May 1, 1898. 118,382
Sinking funds..... 13,529
Net debt May 1, 1898.. 104,853
Tax valuation 1898 4,000,012
Tot. tax (per $1,000) '98 $19·30
Assessment abt. 90% actual value.
Population in 1895 was.....4,574
Population in 1890 was.....3,733

ORANGE.—T. Wesley Bridge, Treasurer.

This town is in Franklin County.

LOANS— *When Due.*
Water Bonds—
4s, M&S, $133,000..$1,000 yearly.
Sewer Bonds—
4s, M&N, $47,000....2,000 yearly.
Refunded Debt—
4s, F&A, $2,325.....775 yearly.
School House Loans—
4s, F&A, $33,920.....part yearly.
Bonded debt Feb. 1, '99 $183,000

Floating debt..... $32,347
Total debt Feb. 1, 1899. 215,347
Water debt (incl. above) 134,000
Tax valuation, real..... 2,384,805
Tax valuation, pers'n'l. 474,045
Total valuation 1898 .. 2,858,850
Assessment about actual value.
Total tax (per $1,000) '99..$19·00
Population in 1895 was.....5,361
Population in 1890 was.....4,568

INTEREST on the water bonds is payable at the Orange National Bank and at the office of the Town Treasurer; on the sewer bonds at the National Hide & Leather Bank, Boston, and the Orange National Bank; on all other loans at the Town Treasurer's office.

PEABODY.—Elmer M. Poor, Treasurer.

This town is in Essex County.

LOANS— *When Due.*
Electric Light Bonds 1892—
4s, J&D, $40,000.....June 1, 1922
Refunding Water Bonds—
4s, M&N, $44,000.....1900-1910
($4,000 annually)
Interest paid at City Treasury.
Bonded debt Jan. 15, '99..$88,000
Floating debt..... .113,230

Total debt Jan. 15, 1899. $201,340
Sinking fund..... 77,416
Net debt Jan. 15, 1899.. 123,814
Tax valuation 1899 8,560,250
Total tax (per $1,000) '99 ..$18·40
Assesment same as actual value.
Population in 1895 was.....10,510
Population in 1890 was.....10,158

PITTSFIELD.—{W. W. WHITING, Mayor. {E. H. KENNEDY, Treasurer.

Pittsfield is in Berkshire County. It became a city in 1890. The sewer debt, included in total below, is outside of the debt limit.

LOANS— *When Due.*
Water Loans—
4s, M&N, $45,000.....Nov. 1, 1908
4s, M&N, 50,000.....May 1, 1916
4s, M&S, 70,000... $5,000 yearly
4s, M&N, 80,000. May, 1900 to '07
Sewer Bonds—
4g, J&D, $190,000, g..June 1, 1900
($10,000 due y'rly) to June 1, 1918
Notes, 4s, $20,000.....Demand
Notes, 3·24s, 25,000....May, 1900
School Bonds—
4s, M&N, $150,000.....1900-1914
($10,000 annually on May 15.)

School Notes—
....., $105,500 .....
City's bonds all payable in gold.
Temporary loan Nov. '99...75,000
Bonded debt Mch. 1, '99. $650,000
Floating debt Sept. 1, '98. 97,900
Total debt Sept. 1, 1898. 747,900
Water debt (included).. 260,000
Tax valuation, real.....11,686,290
Tax valuation, personal 3,271,365
Total valuation 1899...14,957,655
Total tax (per $1,000) 1899. $16·90
Population in 1898 was.... 24,000
Population in 1890 was.... 17,261

INTEREST on the water bonds due in 1908 is payable at Pittsfield; on all other bonds at Boston.

PROVINCETOWN.—Seth Smith, Treasurer.

This town is in Barnstable County.

LOANS— *When Due.*
School Bonds—
4s, J&D, $8,000. June 1, 1900 to '03
($2,000 due yearly.)
Water Bonds—
4½s, J&D, $48,000 Jne 1, 1900 to '23
($2,000 due yearly.)
4s, A&O, $6,000 June 1, 1900 to '02
($2,000 due yearly.)
Total bond. debt Jan. 1, '99. $73,167

Floating debt..... $14,650
Total debt Jan. 1, 1899.. 87,817
Assets..... 16,924
Net debt Jan. 1, 1899... 70,893
Water debt (included)... 60,000
Tax valuation, real.....1,167,300
Tax valuation, personal. 690,271
Total valuation, 1898...1,857,571
Tax rate (per $1,000) '98. $18·00
Population 1899 (est.) .. 4,555

QUINCY.—{H. A. KEITH, Mayor. {JOHN O. HALL, Auditor.

This city is in Norfolk County.

LOANS— *When Due.*
Parks, g, $45,000.....1899 to 1923
School 4s, 52,500. ...1900 to 1906
($7,500 due yearly on July 1.)
Street 4s, J&J, $70,155..'98 to '04
Mun'l debt 3½&4, $187,505. '99-'08
Street 3½s, F&A, $35,725. 1900-24
Impt. 3½s, J&J, $34,500. part y'rly
Street 4s, $16,000..J. uly, 1899-'07
Sewer 4s, M&N $209,000. '00 to '37
($5,500 due yearly.)
Sewer 4s, A&O, $95,000..1900-'37
($2,500 yearly on Oct. 1.)

Sewer 3½s, A&O, $70,000. 1900-39
($2,000 yearly on Apr. 1 to 1929 and $1,000 yearly to 1939.)
Water, $690,000.....1899 to 1927
do, 4s, M&N, $29,000. '00 to '28
($1,000 annually on April 1.)
Water 3½s, $30,000..1900 to 1929
Total debt June 1, '99...$1,465,205
Tax valuation, real.....17,202,050
Tax valuation, personal 2,302,069
Tax valuation 1899 19,504,119
Tax rate (per $1,000) 1899. $19·20
Population in 1898 (est.)... 25,000
Population in 1890 was.... 16,723
Population in 1880 was.... 10,570

INTEREST is payable at Nat. Bank of the Commonwealth, Boston.

RANDOLPH.—Joseph T. Leahy, Treasurer.

This town is in Norfolk County.

LOANS— *When Due.*
Water Works—
4s, A&O, $10,000.....Apr. 1, 1902
4s, A&O, 20,000.....Apr. 1, 1907
4s, A&O, 20,000.....Apr. 1, 1912
4s, A&O, 40,000.....Apr. 1, 1917
4s, M&N, 20,000.....May 1, 1918
4s, J&J, 25,000.....July 1, 1922
4s, J&J, 8,000.....July 1, 1926
Interest payable at Boston.
Bonded debt Jan. 1, 1898. $143,000

Floating debt and accid't $45,196
Total debt..... 188,196
Sinking funds, etc..... 37,968
Net debt Jan. 1, 1898.... 150,228
Tax valuation, real.....1,615,400
Tax valuation, personal. 260,050
Total valuation 1898....1,873,450
Assessment is about actual value
Total tax (per ($1,000) '98..$19·80
Population in 1895 was.....3,694
Population in 1890 was.....3,946

READING.—E. N. Hunt, Auditor.

This town is in Middlesex County.

LOANS— *When Due.*
Electric-Light Bonds—
4s, A&O, $5,000.....Oct. 1, 1900
($1,000 due yearly) to Oct. 1, 1904
4s, A&O, $40,000.....Oct. 1, 1905
($2,000 due yearly) to Oct. 1, 1924
4s, May, $9,800.....May 1, 1900
($1,400 due yearly) to May 1, 1906
School Bonds—
4s, F&A, $1,000.....1900
4s, F&A, $16,000....1901 to 1908
($2,000 yearly on Aug. 1.)
4s, F&A, $21,000....1909 to 1915
($3,000 due yearly.)
4s, Mar., $5,000.....Mar. 9, 1901
4s, May, $4,000.....May 1, 1900
($2,000 due yearly) to May 1, 1901

Water Bonds—
4s, J&D, $112,000...1900 to 1915
($7,000 yearly on June 1.)
4s, J&D, $84,000...1916 to 1922
($12,000 yearly on June 1.)
4s, J&D, $10,000.....June 1, 1923
4s, J&D, 2,000 .....June 1, 1924
Interest payable in Boston.
Tem. loan, Nov. 1899.....40,000
Bonded debt Jan. 1, '99..$327,200
Floating debt..... 39,209
Total debt Jan. 1, 1899 ...366,409
Tax valuation, real.....3,646,641
Tax valuation, personal. 397,798
Total valuation 1898....4,044,439
Assessment about actual value.
Total tax (per $1,000) '98...$18·00
Population in 1895 was.....4,710
Population in 1890 was.....4,088

REVERE.—G. Arthur Tapley, Treasurer.

This town is in Suffolk County.

LOANS— *When Due.*
School Loan—
4s, ..., $85,000.....1900 to 1916
Sewer Loan—
4s, F&A, $20,000....1900 to 1919
4s, ... 5,500.....1908
Street Loan—
4s, ... $33,512.....1899-1908
Town Hall Notes—
4s, ..., $96,000.....1899 to 1918

Sundry Purposes—
4s, ..$11,320.....1899 to 1901
Total debt Feb. 1, 1899.. $272,332
Tax valuation, real.....9,703,175
Tax valuation, personal. 250,000
Total valuation 1898....9,953,175
Total tax (per $1,000) '98 16·40
Population in 1895 was.....7,437
Population in 1890 was.....5,668

INTEREST is payable in Boston at the Fourth National Bank.

ROCKLAND.—{R. STUDLEY, Treasurer. {EZEKIEL B. STUDLEY, Clerk.

Town in Plymouth County.

LOANS— *When Due.*
Deficiency Bonds—
3¾s, M&N, $2,000.....May 1, 1900
Fire Engine Bonds—
4s, M&N, $3,000.....1900-1902
($1,000 due yearly on May 1.)
Funding Notes—
...., $14,000.....May 1, '00 to '06
($2,000 due yearly.)
School Bonds—
4s, M&N, $4,500...May 1, '00-02
3 4/10s, M&S, 3,600..Sept. 10, '00-03

Water Works—
4s, M&N, $68,000.....1900-1916
($4,000 due yearly on May 1.)
4s, F&A, $18,000.....1900-1917
($1,000 due yearly on Feb. 1.)
Total debt Sept. 1, 1899. $113,100
Floating debt..... 14,000
Tax valuation, real.....2,524,522
Tax valuation, personal. 528,759
Total assessment 1899..3,053,281
Tax rate (per $1,000) '99 $22·30
Population in 1890 was.....5,213
Population in 1895 (census). 5,511

INTEREST on the school bonds at the New England Trust Co., Boston; on the deficiency bonds at the State Treasury; on all other bonds at the office of the New England Trust Co., Boston.

SALEM.—{JAMES B. NICHOLS, Auditor. {FRANK A. NEWELL, Treasurer.

This city is in Essex County.

LOANS— *When Due*
Armory Bonds—
4s, M&S, $4,000.....March 1
($500 yearly.)
Canal Street—
4s, M&N, $12,000.....May 1, 1900
($6,000 yearly) to May 1, 1901
High School Bonds—
4s, F&A, $29,400.....Aug., 1900
($4,200 due yearly) to Aug., 1907
Improvement Loan—
4s, F&A, $27,000.....Aug. 1, 1900
($9,000 due yearly) to Aug. 1, 1902
4s, A&O, $20,000.....Oct. 1, 1900
($5,000 due yearly) to Oct. 1, 1903
4s, M&S, $45,000.....Mar. 1, 1900
($9,000 due yearly) to Mar. 1, 1904
4s, A&O, $15,000....Apr. 1, 1900
$2,500 due yearly) to Apr. 1, 1905
Municipal Loan—
4s, J&D, $54,000.....June 1, 1900
$3,000 due yearly) to June 1, 1917

Municipal Loan—(Con.)
4s, J&D, $24,000.....June 1, 1900
($6,000 due yearly) to June 1, 1903
3½s,....$10,800.....
3½s,.... 5,700.....
Public Library—
6s, A&O, $25,000.....Apr. 1, 1908
Sewer Loans—
4s, A&O, $42,000.....Apr. 1, 1900
($2,000 due yearly to) Apr. 1, 1920
Water Bonds—
5s, J&J, $398,500....July 1, 1904
4s, J&D, 168,000....June 1, 1900
($8,000 yearly) to June 1, 1920
4s, F&A, $18,000 ....Feb. 1, 1900
($2,000 due yearly) to Feb. 1, 1908
4s, F&A, $8,000 ($500 yr'ly) Mar. 1
4s, M&S, 5,950 .....1900 1906
$850 due Aug. 1 yearly.
3½s, ...$15,000.....
3½s, A&O, 20,000....Apr. '00 to '09

PAR VALUE OF BONDS.—The bonds are mostly in $1,000 pieces.

INTEREST is payable at the Merchants' National Bank, Boston.

TOTAL DEBT, SINKING FUNDS, Etc.—

	Dec. 1, 1898.	*Dec.* 1, 1897.	*Dec.* 1, 1896.
Total debt.....	$1,251,706	$1,293,449	$1,167,500
Sinking funds, &c.....	364,713	242,156	192,767
Net debt	$886,993	$1,051,293	$974,733
Water debt (included above)...	625,300	696,650	711,500
Trust funds (included above)...	105,425	105,425	105,425

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows:

Years.	*Assessed Valuation.* *Real.*	*Personal.*	*Additional.*	*Total.*	*Tax per* $1,000
1899..	.....	.....	.....	.....	$16·80
1898..	$18,551,600	$11,018,700	.....	$29,570,300	16·80
1897	18,166,200	10,805,000	.....	28,971,200	17·30
1896..	17,542,700	10,100,000	.....	27,642,700	16·00
1895..	17,076,400	10,498,200	$9,000	27,583,600	18·50
1894..	16,463,200	11,853,500	43,500	28,360,200	16·80
1890..	14,289,500	11,888,690	20,700	26,198,890	17·00

POPULATION.—In 1895 population was 34,437; in 1890 it was 30,801; in 1880 it was 27,563.

SAUGUS.—{J. S. MEACOM, Treasurer. {E. B. NEWHALL, Clerk.

This town is in Essex County.

LOANS— When Due.

COUPON NOTES—
4s, ..., $5,000.....Nov. 1, 1899
(Semi-annually to May 1, 1900)
4s, ..., $12,000.....Nov. 1, 1900
(Semi-annually to May 1, 1902.)
4s, ..., $2,000.....Nov. 1, 1902
4s, ..., 4,000 .....Oct. 19, 1908

WATER LOAN—
4s, ... ,$7,000 .....1899 to 1908
($3,500 yearly on Dec. 1.)
4s, ..., $4,000 ..... Dec., 1901
4s, ..., 2,500 .....Dec., 1902
4s, ..., 15,000.....1903 to 1907
($3,000 yearly in Dec.)
4s, ..., $15,000.....1910 to 1912
($5,000 yearly in Dec.)
4½s, ...$10,000.....1908 to 1909
4s, ..., 3,500.....Dec., 1913
4s, ..., 5,000..... 1914

LOANS— When Due.

SCHOOL-HOUSE LOAN—
4s, ..., $8,500.....1899 to 1903
($1,700 yearly on Dec. 1.)
4s, ..., $2,250.....1900 to 1904
($450 yearly on Mar. 7.)
4s, ..., $36,000.....1904 to 1915
($3,000 yearly on July 1.)

Other debts	$94,000
Total debt Jan. 1, 1899	224,700
Sinking fund	66,560
Net debt Jan. 1, 1899	158,140
Assessed val'n, real	3,385,707
Assessed val'n, personal	162,504
Total valuation 1898	3,548,211
Total tax (per $1,000) '98	$20·50
Population in 1890 was	3,673
Population in 1895 was	4,504

SOMERVILLE.—{GEO. O. PROCTOR, Mayor. JOHN F. COLE, Treasurer.

This city is in Middlesex County

LOANS— When Due.

CITY BONDS—
4½s, A&O, $48,000...Oct. 1, 1900
($24,000 due y'rly) to Oct. 1, 1901
4½s, A&O, $30,000...Oct. 1, 1902
4½s, A&O, 35,000...Oct. 1, 1903
4s, J&J, 10,000...Jan. 1, 1900
4s, J&J, 10,000.....Jan. 1, 1901
4s, J&J, 45,000...July 1, 1900
($9,000 due yearly) to July 1, 1904
4s, J&J, $10,000...July 1, 1900
4s, J&J, 18,000...July 1, 1901
($9,000 due yearly) to July 1, 1902
4s, J&J, $72,000...July 1, 1903
($8,000 due yearly) to July 1, 1911
4s, J&J, $35,000...July 1, 1912
($7,000 due yearly) to July 1, 1916
4s, J&J, $60,000...July 1, 1905
($6,000 due yearly) to July 1, 1914
4s, A&O, 15,000...Oct. 1, 1901
($3,000 due yearly) to Oct. 1, 1905
4s, A&O, $10,000...Oct. 1, 1900
4s, A&O, 8,000...Oct. 1, 1900
($4,000 due yearly) to Oct. 1, 1901
4s, A&O, $6,000.....Oct. 1, 1900
4s, J&J, 248,000....1900 to 1915
(Due yearly: $18,000 to '05, $15,000 to '08, $14,000 to '12, $13,000 to '15).
4s, J&J, $120,000....1900 to 1917
(Due yearly $11,000 1900 to '01; $9,000 '02 to '07; $5,000 '08 to '11; $4,000 '12 to '17.)
4s, ..., $140,000..... 1900-1918
(Due yearly on July 1: $11,000 to 1900; $10,000 1901 to 1907; $9,000 1908; $5,000 1909 to '18).
4s, J&J, $110,000.....1900-1919
(Due y'rly on July 1: $8,000 to '05, $7,000 to '09, $4,000 to '14, $3,000 to '18, $2,000 in '19.)

PAVING BONDS—
4s, A&O, $65,000...Oct. 1, 1900
($5,000 due yearly, to Oct. 1, 1912

SEWER BONDS—
4s, J&J, $18,000...July 1, 1900
($1,000 due yearly) to July 1, 1914
4½s, A&O, $12,000....Oct. 1, 1900
($1,000 due yearly) to Oct. 1, 1911
4s, J&J, $23,000.....1900 to 1922
($1,000 due ann. on July 1.)
4s, $84,000.....1900-1925
($4,000 yearly on July 1 to 1905 and $3,000 yearly to 1925.)
4s, ...$24,000.....July 1, 1900
($1,000 yearly) to July 1, 1923

WATER BONDS—
5½s, J&J, $10,000....July 1, 1906
5s, J&J, 12,500....July 1, 1900
4s, A&O, 14,000....Oct. 1, 1900
4s, J&J, 6,000....July 1, 1901
4s, A&O, 20,000....Oct. 1, 1901
4s, J&J, 17,000....July 1, 1902
4s, A&O, 7,000....Oct. 1, 1902
4s, J&J, 18,000....July 1, 1903
4s, J&J, 10,000....July 1, 1904
4s, J&J, 10,000....July 1, 1907
4s, A&O, 42,000....Oct. 1, 1900
($2,000 due ye'rly) to Oct. 1, 1920
4s, J&J, $2,000....July 1, 1900
($1,000 due ye'rly) to July 1, 1901
4s, A&O, $10,000....Oct. 1, 1900
($2,000 due ye'rly) to Oct. 1, 1904
4s, A&O, $30,000....Oct. 1, 1905
($3,000 due ye'rly) to Oct. 1, 1914
4s, A&O, $10,000....Oct. 1, 1915
($2,000 due ye'rly) to Oct. 1, 1919
4s, J&J, $12,000....July 1, 1907
($1,000 due ye'rly to) July 1, 1918
4s, J&J, $9,000....July 1, 1900
($1,000 due y'rly) to July 1, 1908

PAR VALUE OF BONDS.—The bonds are mostly for $1,000 each.

TOTAL DEBT ETC.—	Jan. 1, 1899.	Jan. 1, 1898.	Jan. 1, 1897
Total debt	$1,552,000	$1,548,000	$1,531,000
Water debt (included above)	272,000	294,000	315,000

In place of an accumulating sinking fund, the city raises each year by taxation a sum of money which is applied to the redemption of bonds, which when paid are canceled.

ASSESSED VALUATION.—The city's assessed valuation (about the actual value) and tax rate have been as follows, real estate being taken at about cash value.

Years.	Assessed Valuation. Real.	Personal.	Total.	Rate of Tax per $1,000.
1899	$46,507,300	$4,694,050	$51,201,350	$16·30
1898	47,015,775	3,723,925	50,739,700	17·90
1897	46,363,625	3,867,375	50,231,000	17·30
1896	45,224,800	3,788,250	49,013,050	15·40
1895	42,879,900	3,574,000	46,453,900	15·40
1890	29,981,700	2,575,800	32,557,500	14·00
1880	18,393,200	2,064,900	20,458,100	19·10

POPULATION.—In 1899 population was estimated at 60,000; in 1890 it was 40,152; in 1880 was 24,933; in 1870 was 14,685.

SOUTHBRIDGE.—JOHN A. HALL, Treasurer.

This town is in Worcester County.

LOANS— When Due.

The town has no bonded debt.

School-house notes 4s	$36,000
Sewer notes 4s	14,785
Sewer land loan	5,000
Armory and engine-house notes 4s	11,000
Sewer notes 1899	30,000

Total debt April 2, '99.	$66,785
Tax valuation, real	2,791,316
Tax valuation, pers'l	906,874
Total valuation 1898	3,698,190
Assessment about ⅔ actual value	
Tax rate (per $1,000) '98	$19·00
Population in 1897 was	8,250
Population in 1890 was	7,655

SPENCER.—ERASTUS JONES, Town Treasurer.

This town is in Worcester county.

LOANS— When Due.

GENERAL DEBT BONDS—
4s, J&J, $12,000.....July 1, 1900

SEWER BONDS—
4s, J&J, $17,000.....July 1, 1904
4s, ..., 18,000.....1900 to 1917

WATER BONDS—
4s, J&J, $240,000.....July 1, 1914

Bonded debt Feb. 1, 1899	$289,000
Floating debt	80,100
Total debt Feb. 1, 1899	369,100
Sinking fund	117,165
Net debt Feb. 1, 1899	251,935
Population in 1895 was	7,614
Population in 1890 was	8,747

INTEREST is payable by the Boston Safe Deposit & Trust Co.

ASSESSED VALUATION in 1898 was: Real estate, $2,783,300; personal property, $764,351: total, $3,547,651; total tax rate (per $1,000), $19·00. Property is assessed at about 65% its actual value.

SPRINGFIELD.—{DWIGHT O. GILMORE, Mayor. E. T. TIFFT, Treasurer.

This city is in Hampden County.

NAME AND PURPOSE.	Interest. P. Ct.	Payable.	Principal. When Due.	Outstand'g.
City buildings, g'd, 1892	4g	J & J	July 1, 1902	$50,000
City notes engine house, '96.	4	M & N	Nov. 1, 1899	5,000
do do 1896.	4	M & N	Nov. 1, 1900	5,500
do (fire apparatus, etc.) 1896.	3½	F & A	Aug. 1, 1900	6,000
Engine house bonds...1891	4	M & S	Sept. 1, 1901	20,000
Fire Dept. bonds, reg. 1894	4	J & D	June 1, 1904	$29,000
do do reg. 1894	4	M & N	Nov. 1, 1904	6,000
School bonds, g'd, reg. '93.	4 g	J & J	June 1, 1903	25,000
do do g'd, reg. '95.	4 g	A & O	Oct. 1, 1915	35,000
do do g'd, reg. '97.	4 g	J & J	Jan. 1, 1927	370,000
do do g'd, reg. '97.	4 g	J & J	1900 to 1917 $4,500 annually.	81,000
do do g'd, reg. 3½	g	J & J	July, 1900 1918 $8,700 yearly.	165,300
Sewer bonds.....1891..	4	J & J	July 1, 1906	70,000
do do g'd, 1892.....	3½g	M & N	May 1, 1907	35,000
Improvement bonds g., '97.	3½g	F & A	Aug. 1, 1907	35,000
do do gold, reg.	3½g	J & J	July, 1900-1908 $4,000 yearly.	36,000
Water bonds.....1873-74..	7	A & O	Apr. 1, 1900 $25,000 yearly.	75,000
do do .....1873-74..	7	A & O	Apr. 1, 1903	775,000
do do .....1875..	6	A & O	Apr. 1, 1905	200,000
do do gold...1893..	4 g	A & O	Apr. 1, 1913	200,000
do do gold...1893..	4 g	A & O	Oct. 1, 1923	150,000
do do gold...1890..	3½g	A & O	Oct. 1, 1920	125,000
Temporary loan....1899..	2·50s	.....	Nov. 8, 1899	300,000
do do ...1899..	2 89	.....	Nov. 11, 1899	200,000

PAR VALUE OF BONDS.—The bonds are all for $1,000 each.

INTEREST payable at First Nat. Bank, Boston and City Treasury

TOTAL DEBT, SINKING FUNDS, ETC.—	Dec. 10, '98.	Dec. 10, '97.
Total bonded debt (including water debt)	$2,547,000	$2,358,500
Total indebtedness, includ'g current liabilit's	2,595,073	2,401,498
Sinking funds and other assets	864,369	933,956
Net debt	$1,730,704	$1,467,542
Water debt, included above	$1,550,000	$1,575,000

CITY PROPERTY.—The city values its property at $5,421,649; including $1,950,384 for property of water department. In year 1898 water receipts were $219,926; payment for construction and repairs, $58,081; interest on water loans, $92,500; balance to be credited to the sinking fund, $69,345.

ASSESSED VALUATION.—Real estate is taken at about 90 per cent cash value:

Years.	Assessed Valuation Real.	Personal.	Total.	Tax per $1,000
1899	$53,400,770	$16,469,077	$69,869,847	$13·60
1898	52,022,570	13,677,143	65,699,913	13·80
1897	50,344,460	14,553,919	64,898,319	13·00
1896	48,344,280	13,071,811	61,416,091	12·80
1895	46,063,460	12,969,681	59,033,141	12·20
1894	44,083,900	12,365,525	56,449,425	12·00
1890	33,795,860	10,697,773	44,493,633	12·40
1888	30,323,140	9,540,115	39,863,255	13·60

Taxation in 1899 included State tax, $0·35; county tax, $0·76; city tax, $12·49; total, $13·60 per $1,000.

POPULATION.—State census 1895 was 51,534. In 1890 population was 44,179; in 1880 it was 33,340; in 1870 it was 26,703.

STONEHAM.—{F. E. NICKERSON, Treasurer. GEO. N. GREEN, Clerk.

This town is in Middlesex County.

LOANS— When Due.

ARMORY LOAN—
4s, J&J, $5,000 .July 18, '00 to '04
($1,000 due yearly.)

SEWER BONDS—
4s, J&D, $104,000. J'ne 1, '00 to '24
($4,000 due yearly to 1917, then $5,000 yearly.)

TOWN NOTES—
4s, J&D, $5,000..June 10, 1900
4s, F&A, 5,000..Feb. 20, 1901
4s, J&D, 10,000..June 9, 1902
4s, J&D, 5,000..June 1, 1904
4s, J&D, 5,000....Dec. 1, 1905
4s, J&D, 5,000....Dec. 1, 1906

SCHOOL NOTES—
4s, J&J, $12,500....July '00 to '05
($2,500 in 1900 and $2,000 yearly to 1905.)

Tot. bond. debt Sept. 18, '99	$104,000
Floating debt	52,500
Total debt Sept. 18, 1899.	156,500
Tax valuation, real	4,701,600
Tax valu., personal	487,115
Total valuation 1899	5,188,715
Assess't 80 to 90% of actual value.	
Total tax (per $1,000), '99	$17·00
Population in 1899 (est.)	6,300
Population in 1890 was	6,155

INTEREST on sewer bonds and on the town notes, due in 1904 1905 and 1906, is payable at Boston; on all other loans at Stoneham

SUFFOLK COUNTY.—See City of Boston.

SWAMPSCOTT.—This town is in Essex County.

LOANS— When Due.

WATER BONDS—
3½s, g., F&A, $120,000. Aug. 1, '28

Bonded debt Jan 1, 1899	$120,000
Floating debt	71,000
Total debt	191,000

Assessed valuat'n real	$4,135,582
Ass'd valuation, pers'l.	1,318,591
Total valuation 1898	5,454,173
Assessment about ¾ actual value.	
Tax rate (per $1,000) '98	$14·00
Population in 1890	2,198
Population in 1899 (est.)	4,500

TAUNTON—{NATHANIEL J. W. FISH, Mayor. EDWARD H. TEMPLE, Treasurer.

This city is in Bristol County.

LOANS— When Due.

CITY BONDS—
4s, J&D, $6,700.....June 1, 1901
4s, J&D, 15,000.....June 1, 1903
4s, J&D, 19,000.....June 1, 1904
4s, J&D, 30,000.....June 1, 1904
4s, J&D, 63,325.....June 1, 1905
4s, J&D, 15,000.....June 1, 1906
4s, J&D, 5,000.....June 1, 1911
4s, J&D, 15,000.....June 1, 1913
4s, J&D, 21,000.....June 1, 1914
4s, J&D, 62,000.....June 1, 1915
4s, J&D, 46,800.....June 1, 1916
4s, J&D, 45,000.....Dec. 1, 1906

FIRE STATION BONDS—
4s, J&D, $11,500.....June 1, 1908

SCHOOL BONDS—
4s, ..., $27,000.....June 1, 1917
4s, J&D. 45,000.....June 1, 1919

ELECTRIC-LIGHT BONDS—
4, J&D, $125,000.....June 1, 1927
4s, ..., 7,500.....June 1, 1917
4s, J&D, 3,500.....June 1, 1918
4s, J&D, 5,000.....Dec. 1, 1928

SEWER BONDS—
4s, J&D, $83,500.....June 1, 1927
4s, J&D, 16,500.....June 1, 1928
4s, J&D, 50,000.....Dec. 1, 1928

STREET IMPROVEMENT—
4s, J&D, $60,000.... June 1, 1901

LOANS— When Due.

STREET IMPROVEMENT—(Con.)
4s, J&D, $15,000.....June 1, 1907
4s, J&D, 12,000.....June 1, 1909

WATER BONDS—
4s, J&J, $12,000.....July 1, 1904
4s, J&J, 1,700.....July 1, 1905
4s, J&J, 27,000.....July 1, 1906
4s, J&J, 5,000 .....July 1, 1908
4s, J&J, 15,000.....July 1, 1909
4s, J&J, 45,000.....July 1, 1910
4s, J&J, 38,000.....July 1, 1911
4s, J&J, 45,000.....July 1, 1917
4s, J&J, 536,500.....July 1, 1922
4s, J&J, 30,000.....July 1, 1918

MUNICIPAL NOTES—
4s, ..., $29,850.....1898-1901
4s, J&D. 7,800...Oct. & Nov., '99

Total debt Jan. 18, '99	$1,492,375
Sinking funds, etc.	239,775
Net debt Jan. 18, 1899.	1,252,600
Water debt (included)	755,200
Assessed valuat'n, real	14,840,785
Assessed valuat'n, per.	5,467,625
Total valuation 1898	20,308,410
Assessment abt. 90% actual value	
Tax rate (per $1,000) 1898	$18·60
Population in 1890 was	25,448
Population in 1895 was	27,115
Population 1899, est.	30,000

INTEREST—WHERE PAYABLE—Coupons are payable at the Atlas Nat. Bank of Boston. Reg. interest is remitted by City Treasurer.

TURNERS FALLS.—

Turners Falls is a part of the town of Montague, Franklin County but is separate for water and fire purposes.

LOANS— *When Due.*

NOTES—
3½s, M&N, $7,500..June, '00 to '02

WATER BONDS—
4s, M&S, $15,000.....Sept. 1, 1901
4s, M&S, 15,000.....Sept. 1, 1906
4s, M&S, 25,000.....Sept. 1, 1911
4s, M&S, 25,000.....Sept. 1, 1916

Total debt Jan. 1, 1899....$80,002
Sinking funds..... 8,636
Net debt Jan, 1, 1899.... $71,364
Tax valuation, real.....2,018,161
Tax valuation, personal 818,595
Total valuation 1898... 3,736,756
Assessment about ⅔ actual value.
Total tax (per $1,000), '98 $20·20
Population 1899 (est.).....4,500

INTEREST is payable at the Howard National Bank, Boston, Mass.
TAX FREE—All loans issued by this district exempt from taxation.

WAKEFIELD.—T. J. SKINNER, Treas.

This town is in Middlesex County.

LOANS— *When Due.*
4s, , $11,400. 1900-1918

MUNICIPAL LIGHT LOAN—
4s, A&O $168,000 .Oct. 1, '99 to '24

ARMORY LOAN—
4s, F&A, $12,000.....Dec. 1, 1900
($3,000 due yearly) to Dec. 1, 1904

MISCELLANEOUS LOANS—
4s, J&D, $2,000. .....1900 to 1903
4s, J&D, 4,950.....1900 to 1908

SCHOOL LOAN—
4s, M&N, $37,500..Nov. 1, '99 to '15
4s, A&O, 13,000...Oct. 1, '00 to '12
4s, A&O, 28,000.Oct. 1, '00 to '13

Total debt Feb. 15, 1899. $269,500
Tax valuation, real.....6,602,030
Tax valuation, personal. 928,906
Total valuation 1898....7,530,936
Total tax (per $1,000) '98. 17·00
Population in 1895 was.....8,309
Population in 1890 was.....6,982

INTEREST is payable at the Central National Bank, Boston.

WALPOLE.— F. O. PILSBURY, Treasurer. H. E. CRAIG, Clerk.

This town is in Norfolk County.

LOANS— *When Due.*

SCHOOL NOTE—
4s, M&N, $8,500.....Nov. 2, 1906
3½s, ... 2,500.....July 13, 1900
3½s, ..., 4,000.....July 13, 1901

WATER BONDS—
4s, F&A, $100,000.. 1901 to 1925
($4,000 due yearly on Aug. 1.)
W'ter note, 3½s 2,500. July 13, 1900

Total debt Jan. 1, 1899.. $118,979
Tax valuation, real.....2,045,401
Tax valuation, personal. 496,661
Total valuation 1899....2,542,062
Total tax per $1,000, '99....$18·50
Population in 1895 was.....2,994
Population in 1890 was.....2,604
Population in 1899 (est.).....3,340

INTEREST is payable at the Nat. Bank of Redemption, Boston.

WALTHAM.— G. L. MAYBERRY, Mayor. E. J. SANDERSON, Treasurer.

This city is in Middlesex County.

LOANS— *When Due.*

CITY BONDS—
4s, J&J, $19,000....Jan. 1, 1900
4s, J&J, 30,000....Jan. 1, 1901
4s, J&J, 31,000....July 1, 1901
4s, J&J, 25,000....Jan. 1, 1902
4s, J&J, 26,000....July 1, 1902
4s, J&D, 8,000....Dec. 31, 1902
4s, J&J, 3,000....Jan. 1, 1906
4s, J&J, 3,000....Jan. 1, 1912
4s, J&J, 2,000....July 1, 1912
4s, J&J, 25,000....Jan. 1, 1904
4s, J&J, 27,000....July 1, 1904
4s, A&O, 5,000....Apr. 1, 1924
4s, J&J, 30,000....July 1, 1905
4s, J&J, 11,000....Jan. 1, 1906
4s, J&J, 6,000....Jan. 1, 1916
4s, J&J, 31,000....July 1, 1906
4s, J&J, 5,000....July 1, 1916
4s, J&J, 5,000....Jan. 1, 1907
4s, J&J, 1,000....July 1, 1907
4s, J&J, 4,000....Jan. 1, 1908
4s, J&J, 3,000....Jan. 1, 1918

PUBLIC PARK BONDS—
4s, A&O, $20,000....Oct. 1, 1923

SURFACE DRAINAGE BONDS—
4s, J&J, $85,000....Jan. 1, 1909
4s, J&J, 15,000....Jan. 1, 1910
4s, J&J, 10,000....July 1, 1912
4s, J&J, 4,000....Jan. 1, 1919

SEWER BONDS—
4s, A&O, $90,000.....1900-1902
($30,000 yearly on Apr. 1.)
4s, A&O, $50,000....Oct. 1, 1911
4s, A&O, 50,000....Apr. 1, 1921

SEWER BONDS—(Con.)—
4s, J&J, $10,000....July 1, 1902
4s, J&J, 25,000....July 1, 1922
4s, J&J, 15,000....Dec. 31, 1922
4s, A&O, 10,000....Apr. 1, 1923
4s, A&O, 5,000....Oct. 1, 1923
4s, J&J. 7,000....Jan. 1, 1927

WATER BONDS—
4s, J&J, $9,000....Apr. 1, 1906
4s, J&J, 6,000....Jan. 1, 1907
4s, J&J, 12,000....July 1, 1907
4s, J&J, 24,000....July 1, 1908
4s, J&J, 20,000....July 1, 1909
4s, J&J, 35,000....July 1, 1911
4s, J&J, 28,000....July 1, 1912
4s, J&J, 24,000....Jan. 1, 1913
4s, A&O, 125,000....Apr. 1, 1913
4s, J&J, 20,000....July 1, 1913
4s, A&O, 10,000....Apr. 1, 1914
4s, A&O, 10,000....Oct. 1, 1914
4s, A&O, 10,000....Apr. 1, 1915
4s, A&O, 10,000....Apr. 1, 1916
4s, A&O, 30,000....Apr. 1, 1917
4s, A&O, 33,000....Oct. 1, 1918

Bonded debt July 1, '98. $1,226,000
Sinking funds..... 366,984
Net debt July 1, 1898.. 859,016
Water debt (included).. 448,000
Assessed valu'tion, real. 14,339,500
Assessed valu'tion, per'l 4,489,524
Total valuation 1898...18,829,024
Tax rate (per $1,000) '98...$16·00
Population in 1890 was....18,707
Population in 1898 was....22,000

INTEREST is payable at the Boston Safe Deposit & Tr. Co., Boston.

WARE.—A. F. RICHARDSON, Treasurer.

This town is in Hampshire County.

LOANS—	*Amount.*
High School loan, 4s.....	$20,000
Sewer loan, 4s.....	31,500
Macadam road loan.....	9,000
Misc. loans 4s.....	5,500
Water debt.....	46,800

Total debt, Feb. 1, 1899.. $112,800
Tax valuation in 1898...4,136,835
Tax rate (per $1,000) 1899. $19·00
Population in 1897 was.....7,651
Population in 1890 was..... 7,329

WATERTOWN.—CHAS. W. STONE, Treasurer.

This town is in Middlesex County.

LOANS— *When Due.*

BRIDGE NOTES—
4½s, J&J, $5,000....July 1, 1902
4½s, A&O, 5,000....Apr. 1, 1902
4½s, J&D, 5,000....Dec. 1, 1902

SCHOOL HOUSE NOTES—
4s, M&S, $30,000...Sept. 1, 1900
($2,000 yearly) to Sept., 1914
4s, M&S, $11,000...Sept. 1, 1904
4s, Ann., 36,000....1900 to 1908

SEWER NOTES—
4½s, J&J, $54,500...July 1, 1898
(Part due yearly) to July 1, 1901
4½s, J&J, 10,000....Jan. 1, 1901
4½s, J&D, 5,000....Dec. 1, 1899
4½s, J&D, 5,000....Dec. 1, 1901
4½s, J&J, 1,000....Jan. 1, 1903
4s, M&N, 70,000....Nov. 1, 1906
Temporary loan, $100,000. Nov. '99

TOWN NOTES—
4s, J&J, $5,000....July 1, 1904
4s, M&N, 11,000....Sept. 1, 1904
4s, A&O, 14,000....Apr. 1, 1905
4s, F&A, 21,000...1900 to 1906
($3,000 due yearly on Aug. 1.)
4s, F&A, $30,000..Aug. 1, 1907
4s, F&A, 6,000..Dec. 1, 1907
4s, ..., 15,000.....1908
3½s, F&A, 21,800 .Aug. 1, 1909

WATER BONDS—
3½s, J&J, $270,000. Jan 1, 1900 to
($9,000 due yearly) .. Jan. 1, 1929

Total debt Feb. 1, 1899....$755,000
Water debt (included).... 420,000
Tax valuation, real 8,475,000
Tax valuation, personal. 1,548,000
Total valuation 1898...10,023,000
Total tax (per $1,000) '99 $16·40
Population in 1895 was.....7,788
Population in 1890 was.....7,073

INTEREST is payable at the Fourth National Bank, Boston.

WAYLAND.—HENRY F. LEE, Treasurer.

This town is in Middlesex County.

LOANS— *When Due.*

SCHOOL HOUSE BONDS—
4s, M&N, $7,700 1900-1906

REFUNDING BONDS—
4s, A&O, $11,000.....1913
4s, A&O, 44,500.....1918

Bonded debt May. 1, '99.. $61,000
Floating debt..... 24,000

Total debt May 1, 1899... $85,000
Sinking fund assets 5,000
Net debt May 1, 1899..... 80,000
Tax valuation in 1899.. 1,581,325
Assessment about ¾ actual value.
Total tax (per $1,000) '99...$20 00
Population in 1895 was.....2,026
Interest is payable in Boston.

WEBSTER.—O. SHUMWAY, Treasurer.

Webster is in Worcester County.

LOANS— *When Due.*

WATER LOAN 1893—
4s,....., $111,000.....1923
Optional after 1913.

Total debt Jan. 1, 1899..$115,000

Tax valuation 1898 ....$3,339,745
Tax rate (per $1,000) 1898. $10·00
Population in 1896 (est.) 7,800
Population in 1895 was.....7,788
Population in 1890 was.....7,031

WELLESLEY—ALBERT JENNINGS, Treasurer.

This town is in Norfolk County.

LOANS— *When Due.*

BUILDING ROAD, ETC.
4s, J&D, $10,000...Dec. 30, 1899
4s, J&D, 9,000...Dec. 1, 1900
4s, J&D, 5,000...Dec. 1, 1901

ELECTRIC-LIGHT PLANT—
4s, M&S, $8,000.....Sept. 1, 1900
($1,000 due y'rly) to Sept. 1, 1907
4s, M&S, $6,000.....1900-1905
($1,000 yearly on Mar. 1.)

SCHOOL HOUSES—
4s, J&D, $8,000....Dec. 1, 1902
4s, M&S, 4,000....Sept. 1, 1903
4s, M&S, 9,000....Sept. 1, 1904
($4,500 due y'rly) to Sept. 1, 1905
4s, M&S, 14,000....Sept. 1, 1900
($2,000 due y'rly) to Sept. 1, 1906

WATER WORKS—
4s, J&J, $7,000....Jan. 1, 1900
4s, J&D, 5,000....Dec. 16, 1907
4s, M&N, 5,000....Apr. 28, 1908
4s, A&O, 5,000....Apr. 1, 1909
4s, M&S, 10,000...Sept. 1, 1908-9
4s, M&N, 6,000....Nov. 12, 1910
4s, J&D, 6,000....Dec. 30, 1911

WATER WORKS—(Con.)
4s, M&S, $9,000.. ...1900 to 1902
($3,000 annually.)
4s, M&S, $20,000.....1903 to 1912
($2,000 annually)
4s, M&S, $15,000.....1913-1920
($2,000 yearly to 1919 and
$1,000 in 1920.)
4s, A&O, $6,000 ..Oct. 1, 1912
4s, M&S, 18,000....Sept. 1, 1913
4s, M&S, 9,000....Mar. 1, 1914
4s, M&S, 140,000....Mar. 1, 1915
4s, M&S, 9,000....Mar. 1, 1916

Bonded debt, Jan. 1, '99. $356,400
Water debt (included).. 275,000
Floating debt..... 36,000
Total debt..... 392,400
Sinking fund assets.... 125,273
Net debt, Jan. 1, 1899... 267,127
Tax valuation real..... 5,063,450
Tax valuation personal. 2,797,900
Total valuation 1898.... 7,861,350
Assessment ¾ actual value.
Total tax (per $1,000) 1898. 11·00
Population in 1899 (est).....4,400
Population in 1890 was.....3,600

INTEREST is payable by the Boston Safe Deposit & Tr. Co., Boston.

WESTBORO.—O. K. NEWTON, Treas.

This town is in Worcester County.

LOANS— *When Due.*

MUNICIPAL DEBT—
3⅝s to 4½s, var. $35,300. '99 to 1901
4s, ..., 5,000.....1904 & 1905

WATER BONDS—
5s, M&S, $55,000....Sept. 16, 1908
4s, M&S, 35,000....Mar. 1, 1908
4s, M&S, 20,000....Sept. 16, 1916
4s, M&S, 2,000....Sept. 16, 1919
4s, ... 5,000.....1920
4s, ... 9,000.....1925

LIBRARY NOTES—
4s, ... $5,000.....1904-1905

SEWER BONDS—
4s, ... $31,000.....1922
4s, ... 10,000.....1926
3½s, M&N. $25,000.. Nov. 1, 1928
(Interest payable in Boston.)

Total debt Jan. 1, 1899. $203,300
Water debt (included).. 122,000
Sinking fund..... 51,916
Tax valuation 1898.... 2,815,570
Assessment is ⅘ actual value.
Total tax (per $1,000) '98.. $16·40
Population in 1896 was.....5,235
Population in 1890 was.....5,195

WESTFIELD.—C. N. OAKES, Town Treasurer.

This town is in Hampden County.

LOANS— *When Due.*

ACADEMY BONDS—
3½s, July, $4,000.....July 1, 1900

BRIDGE BONDS—
4s, ... $10,800....Oct. 1, 1900
($1,800 due yearly) to Oct. 1, 1905.

SCHOOL NOTES—
4s, A&O, $4,200..... 1900
5s, ... 12,600....Sept. 1, 1900
($1,800 due yearly) to Sep. 1, 1906.

SEWER NOTES—
4s, A&O, $5,000....Jan. 1, 1908
3½s, A&O, 35,000....Oct. 1, 1900
($5,000 due y'rly) to Oct. 1, 1906
4s, ..., $10,000 ..1909-1910
($5,000 due yearly.)

GAS AND LIGHT BONDS—
3½s, J&D, $120,000..June 1, 1900
($1,000 due y'rly) to June 1, 1929

LOANS— *When Due.*

WATER BONDS—
4s, A&O, $15,000.....Oct. 1, 1900
($5,000 due yearly) to Oct. 1, 1903
4s, A&O, 6,000.....Oct. 1, 1900
4s, A&O, 49,500.....Oct. 1, 1901
($5,500 due yearly) to Oct. 1, 1909
4s, A&O, $20,000.....Oct. 1, 1900
($2,500 due yearly) to Oct. 1, 1907
4s, A&O, $94,000.....1900-1927
($3,000 yearly on Oct. 1 to 1907,
and then $3,500 yearly.)

Total debt Feb. 1, 1899.. $367,044
Water debt (included)... 205,000
Tax valuation 1898.....8,116,000
Assessment about 9/10 actual value.
Total tax (per $1,000) 1898. $18·00
Population in 1895 was.....10,659
Population in 1890 was.....9,805

In place of a sinking fund the town pays off $33,800 of debt yearly.

INTEREST on the water bonds is payable at Boston; on all other loans at Westfield.

WEST SPRINGFIELD—F. H. SIBLEY, Treas.

This town is in Hampden County.

LOANS— *When Due.*

GENERAL PURPOSES—
5s, $23,000.....May 5, 1900
($1,000 due yearly) to May 5, 1922
4s, A&O, $19,000.....Oct. 1, 1900
($1,000, due yearly) to Oct. 1, 1918
4s, $165,000.....1927

REFUND'G SCH'L HOUSE & SEWERS
4s, M&N, $50,000....May 1, 1928

WATER BONDS—
4s, g., $25,000 .....April 1, 1929

REFUNDING BONDS—
4s, g., $25,000.....May 1, 1929

Tax valuation 1899.....4,860,703
Total tax (per $1,000) '99. 14·50
Population in 1895 was.....6,122
Population in 1890 was.....5,077

INTEREST on the $25,000 of bonds is payable by the N. Eng. Trust Co. Boston; on the $20,000 of bonds at the Third Nat'l Bank, Boston.

WEYMOUTH.—J. H. STETSON, Treasurer.

The town is in Norfolk County.

LOANS— *When Due.*

FLOATING DEBT—
4-3½s, var., $81,500.....

SCHOOL BONDS—
4s, J&J, $50,000.....July 1, 1907

WATER BONDS—
4s, M&N, $300,000....Nov. 1, 1914
4s, M&N, 50,000....Nov. 1, 1917
4s, M&N, 21,000....Nov. 1, 1919
4s, M&N, 29,000....Nov. 1, 1920
4s, M&N, 15,000....Nov. 1, 1921
4s, M&N, 13,000....May 1, 1924
4s, M&N, 4,000....May 1, 1925
4s, M&N, 5,000....May 1, 1927
4s, M&N, 8,000....May 1, 1926

Town debt, Jan. 1, 1899. $81,500
School debt Jan. 1, 1899. 50,000
Water debt Jan. 1, 1899. 445,000
Total debt Jan. 1, 1899.. 576,500
Sinking fund..... 120,840
Net debt Jan. 1, 1899.... 455,660
Net water debt 328,160
Tax valuation, real.....5,401,383
Tax valuation, personal. 1,033,634
Total valuation 1898.....6,434,017
Property assessed at actual value.
Tax rate (per $1,000) 1898. $18·70
Population in 1895 was.....11,285
Population in 1890 was.....10,866

INTEREST on the floating debt is payable at the Town Treasurer's office; on all other loans at the Nat. Bank of the Republic, Boston, Mass.

WHITMAN.—Geo. D. Soule, Assessor.

This town is in Plymouth County.

LOANS— *When Due.*

So. Abington Water Bonds—
4s, M&S, $100,000.....1912
Interest payable in Boston.
Bonded debt May 1, 1899. $118,000
Floating debt..... 41,000
Total debt May 1, 1899... 159,000
Sinking funds, etc..... 28,426

Tax valuation, real.....$3,141,261
Tax valuation, person'l. 515,135
Total valuation 1899... 3,656,396
Assessment same as actual value.
Tax rate (per $1,000) '99....$19·20
Population in 1890 was.....4,441
Population in 1899 was.....6,039

WILLIAMSTOWN.—W. B. Clark, Treas'r.

This town is in Berkshire County.

LOANS— *When Due.*

Refunding Notes—
3¾s, F&A, $28,000.....1900-1913
($2,000 yearly on Aug. 31.)
3¾s, F&A, $31,000....Aug., 1907
Cemetery loan, 5s, $8,000. On dem.
Bonded debt Aug. 1, 1899, $69,000
Floating debt Aug. 1, '99, 20,000

Total debt Aug. 1, 1899 $89,000
Tax valuation, real..... 2,534,535
Tax valuation, pers'l.... 377,341
Total valuation 1899... 2,911,876
Assessed valuation 85% actual val.
Total tax (per $1,000) '99..$16·60
Population in 1895 was.....4,886
Population in 1890 was.....4,221

INTEREST is payable in Boston.

WINCHESTER.—{THOMAS S. SPURR, Treasurer. {G. H. CARTER, Clerk.

This town is in Middlesex County.

LOANS— *When Due.*

Playground Bonds—
4s, ... $50,000..Dec 1, '15 to '24
($5,000 due yearly.)
School Loans—
4s, ..., $ 5,000.Nov., '99 to 1901
($5,000 due yearly.)
Sewer Bonds—
4s, ... $30,000.....1917-1922
($5,000 due yearly.)
4s, ... $50,000..Dec. 1, '18 to '22
($10,000 due yearly.)
4s, ..., $20,000.. Dec. 1, '23-'24
($10,000 due yearly)
Highway Bonds—
4s, J&D, $14,000.....1902-1904

LOANS— *When Due.*

($5,000 Dec. 1, 1902; $2,000 in 1903 and $7,000 in 1904.)
Water Bonds—
4s, Var's, $342,000...1899 to 1926
(Part due each year.)
4s, J&D, $33,000....June 1, '26-'28
Total debt Aug. 1, 1899.. $521,500
Water works, value..... 330,000
Tax valuation, real.....7,130,499
Tax valuation, personal. 1,089,470
Total valuation 1899....8,219,969
Assessment about ¾ actual value.
Tax rate (per $1,000) '99. $16·30
Population in 1899 was. 7,200
Population in 1890 was. 4,861

WINTHROP.—Frank F. Cook, Treasurer.

This town is in Suffolk County.

LOANS— *When Due.*

Town Bonds—
5s, ... $34,500.....1905
Funded debt Sept. 7, '99. $179,567
Floating debt..... 45,550
Total debt Sept. 7, 1899. 225,117

Sinking fund assets..... $23,433
Tax valuation 1899.....6,676,455
Tax rate (per $1,000) '99. $15·70
Population in 1896 was.....3,889
Population in 1890 was.....2,726

WOBURN.—{W. T. DAVIS, Mayor. {ALBERT P. BARRETT, Auditor.

This city is in Middlesex County.

LOANS— *When Due.*

Almshouse and Court House—
4s, M&N, $6,000....Sept. 1, 1900
($2,000 due y'rly) to Sept. 1, 1902
Fire Department Loan—
4s, J&J, $2,000 .....July 1, 1900
($500 due yearly to) July 1, 1903
Municipal Loans—
4s, A&O, $1,000.....Oct. 1, 1900
4s, J&D, $3,000.....Dec. 1, 1899
($500 due yearly) to Dec. 1, 1904
Public Park Loan—
4s, A&O, $700.....Oct. 1, 1900
Public Property Loan—
4s, ... $2,000.... ..April 1, 1900
($500 due yearly) to April 1, 1903
Schoolhouse Loans—
4s, A&O, $1,400.....Oct. 1, 1900
4s, A&O, $4,000.....Oct. 1, 1900
($2,000 due yearly) to Oct. 1, 1901
4s, J&J, $7,500.....June 1, 1900
($1,500 due y'rly) to June 1, 1904
Street Loan—
4s, A&O, $2,000.....Oct. 1, 19 0
($1,000 due y'rly) to Oct. 1, 1901

LOANS— *When Due.*

Sewer Debt—
4s, ... $2,000.....Jan. 1, 1900
($500 due yearly) to Jan. 1, 1903
4s, A&O, $20,000.....Aug. 1, 1900
($2,000 due y'rly) to Aug. 1, 1909
4s, M&S, $2,000..Sept. 1, '00-1903
($500 annually)
Water Debt—
4s, A&O, $600.....Oct. 1, 1900
4s, J&J, 60,000.....July 1, 1900
($10,000 due y'ly) to July 1, 1905
4s, ... $30,000.....July 1, 1900
($6,000 due yearly) to July 1, 1904
4s, ... $6,000.....Apr. 1, 1905
4s, A&O, 50,000 .....Apr. 1, 1900
($10,000 due y'rly) to Apr. 1, 1904
4s, A&O, $9,000.....Apr. 1, 1904
Tax valuation 1899...$10,107,625
Assessment same as actual value.
Tax rate (per $1,000) '99....$19·10
Population in 1890 was....13,499

INTEREST on water 6s payable in Boston; on all others in Woburn.

TOTAL DEBT Etc.—The city's net debt on January 1, 1899, was $382,700, including water debt of $173,200. The floating debt evidenced by demand notes was $67,812, making a total debt of $450,512.

POPULATION. Population in 1895 was 14,176; in 1890 was 13,499; in 1880 wa 10,931; in 1870 was 8,560.

WORCESTER.—{RUFUS B. DODGE, Jr., Mayor. {FRED. W. WHITE, Treasurer.

This city is in Worcester County.

LOANS— *When Due.*

Funded City Loans—
5s, A&O, $200,000 ...Apr. 1, 1905
4s, A&O, 75,000....Apr. 1, 1901
4s, A&O, 500,000....Apr. 1, 1905
4s, A&O, 500,000....Apr. 1, 1905
4s, A&O, 135,000....Apr. 1, 1902
4s, A&O, 100,000....Apr. 1, 1903
4s, A&O, 260,000....Apr. 1, 1904
4s, A&O, 110,000....Apr. 1, 1905
4s, A&O, 125,000....Apr. 1, 1905
4s, A&O, 50,000....Apr. 1, 1925
4s, A&O, 300,000....Apr. 1, 1906
4s, A&O, 100,000....Apr. 1, 1906
4s, A&O, 250,000....Apr. 1, 1926
4s, A&O, 200,000....Apr. 1, 1907
4s, A&O, 350,000....Apr. 1, 1927
4s, A&O, 40,000....Apr. 1, 1917
4s, ..., 200,000....Apr. 1, 1907
4s, ... 100,000....Jan. 1, 1909
3½s, A&O, 60,000....Apr. 1, 1909
4s, J&J, $160,000....July 1, 1908
3½s, A&O, 32,000....Apr. 1, 1909
Funded Park Loan—
4s, A&O, $250,000....Apr. 1, 1938
Funded Sewer Loans—
5s, J&J, $30,000....Jan. 1, 1900
4½s, A&O, 140,000....Apr. 1, 1905
4s, J&J, 55,000....Jan. 1, 1901
4s, J&J, 65,000....Jan. 1, 1903
4s, J&J, $70,000....Jan. 1, 1904
4s, J&J, 180,000....Jan. 1, 1905

LOANS— *When Due.*

Funded Sewer Loans—(Con.)—
4s, J&J, 145,000....Jan. 1, 1906
4s, J&J, 75,000....Jan. 1, 1908
4s, J&J, 75,000....Jan. 1, 1910
4s, J&J, 80,000....Jan. 1, 1912
4s, J&J, 100,000....Jan. 1, 1916
4s, J&J, 200,000....Jan. 1, 1927
4s, J&J, 300,000 ....July 1, 1928
Drainage Bonds—
3½s, J&J, $50,000....July 1, 1909
Funded Water Loan—
5s, J&D, $100,000....Dec. 1, 1906
4s, A&O, 250,000....Apr. 1, 1914
4s, A&O, 100,000....Apr. 1, 1915
4s, A&O, 150,000....Apr. 1, 1918
4s, A&O, 200,000....Apr. 1, 1919
4s, A&O, 30,000 .. Apr. 1, 1920
4s, A&O, 70,000....Apr. 1, 1921
4s, A&O, 150,000....Apr. 1, 1922
4s, A&O, 50,000....Apr. 1, 1923
4s, A&O, 50,000....Apr. 1, 1924
4s, A&O, 100,000....Apr. 1, 1925
4s, J&D, 300,000.... June 1, 1905
3½s, J&D, 150,000...June 1, 1905
4s, A&O, 100,000....Apr. 1, 1925
4s, A&O, 75,000....Apr. 1, 1926
4s, A&O, 300,000....Apr. 1, 1927
4s, A&O, 350,000....Apr. 1, 1928
4s, J&J, 25,000....Jan. 1, 1929
3½s, J&J, 650,000....June 1, 1929

PAR VALUE OF BONDS is $500 and multiples thereof.

INTEREST on most issues is payable, principally by check, at the Merchants' National Bank in Boston.

TOTAL DEBT, SINKING FUNDS, Etc.—

	Aug. 1, '99.	Dec. 1, '98.	Dec. 1, '97.	Dec. 1, '96.
Total bonded debt....	$8,812 000	$8,045,000	$6,735,000	$5,315,000
Sinking funds.....	3,289,659	3,204,932	2,785,314	2,383,735
Net debt	$5,522,341	$4,840,068	$3,949,686	$2,931,265
Water & park debt (inc. above).....	$3,200,000	$2,775,000	$2,225,000	$2,175,000

The sinking fund receives yearly a sum sufficient with accumulations of interest on sinking fund investments to retire entire debt at maturity. In 1898 $267,200 was paid into sinking funds other than the water bonds sinking fund. The floating debt on Aug. 1, 1899, was $400,000.

CITY PROPERTY.—The city owned property in 1898 valued at $7,913,214, including water works costing $3,282,195. Receipts from water assessments in year 1897-98 were $248,750 68; maintenance, $40,855, interest on water loans, $94,250; paid to sinking fund, $10,500.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows, real estate being taken at "its full and fair cash value":

Years.	*Real Estate.*	*Personal Property.*	*Total.*	*Rate of Tax per $1,000.*
1899.....	$83,469,700	$28,857,399	$112,327,099	$16·00
1898.....	81,260,650	19,638,000	100,898,650	16·20
1897.....	78,501,750	18,843,450	97,345,200	14·80
1896.....	74,986,450	15,703,250	90,689,700	15·60
1895.....	71,104,650	16,939,866	88,044,516	15·40
1890.....	57,819,250	15,633,010	73,452,266	15·60

In 1898 tax rate includes: State tax, $0·31; county tax, $0·87; city $15·02; total, $16·20.

Average assessed valuation for three years, 1896 to 1898 inclusive, was $97,109,100, and for three years, '95 to '97, inclusive, $92,479,700.

POPULATION.—Population in 1895 was 98,687; in 1890 was 84,655; in 1880 was 58,291; for 1899 is estimated at over 112,000.

ADDITIONAL STATEMENTS.

In the table below we give statements regarding all towns in the State of Massachusetts which have reported an indebtedness of over $25,000, and which are not represented among the foregoing. We add the population according to the Massachusetts Census of 1895.

Location.	*Total Debt.*	*Assessed Valuation*	*Tax Rate.*	*Population.*
Billerica, Middlesex Co.....	$150,160	$1,841,914	$16·80	2,577
Blackstone, Worcester Co.....	37,337	2,660,380	16·80	6,039
Bourne, Barnstable Co.	50,485	1,996,200	13·20	1,580
Chatham (T.) Barnstable Co	28,200	855,895	18·00	1,809
Cohasset, Norfolk Co.....	52,500	4,797,620	9·85	2,474
Cottage City, Dukes Co.....	30,100	1,674,600	16·30	1,038
Deerfield, Franklin Co.....	47,043	1,298,110	11·50	3,007
Douglas, Worcester Co.....	28,122	1,058,861	17·50	2,026
Dracut, Middlesex Co.....	30,000	2,066,720	10·25	2,443
Duxbury (T.) Plymouth Co.....	38,803	1,562,667	14·00	1,966
Fairhaven (T.) Bristol Co.	71,000	2,254,775	17·00	*3,500
Foxborough (T.) Norfolk Co.....	42,000	2,000,000	16·30	*3,200
Great Barrington, Berkshire Co.	65,968	3,418,954	12·50	4,612
Hamilton, Essex Co.....	29,450	1,910,155	7·30	1,356
Hampshire Co.....	84,900	31,358,318	.....	54,710
Hardwick, Worcester Co.....	30,000	1,523,885	14·00	2,655
Hatfield, Hampshire Co.....	50,000	1,027,449	13·00	1,262
Hingham (T.) Plymouth Co	46,000	4,021,732	14·50	4,819
Hinsdale, Berkshire Co.....	30,000	559,780	17·30	1,650
Hopkinton (T.) Middlesex Co....	90,986	1,823,490	15·75	2,983
Hull, Plymouth Co.....	162,027	3,799,939	17·20	1,044
Kingston, Plymouth Co.....	40,000	1,389,235	10·00	1,746
Lancaster, Worcester Co.....	43,500	3,095,428	12·10	2,180
Leicester, Worcester Co.....	58,992	2,197,332	16·40	3,239
Lenox, Berkshire Co.....	25,000	3,623,690	15·40	2,872
Lincoln (T.) Middlesex Co.....	37,000	1,971,310	11·00	1,111
Long Meadow (T.) Hampden Co.	48,000	705,590	11·00	620
Mansfield, Bristol Co.....	39,700	1,922,406	21·00	3,722
Millbury, Worcester Co.....	49,600	2,266,301	19·00	5,220
Millis, Norfolk Co.....	45,000	753,415	16·60	1,006
Milton, Norfolk Co.....	221,428	19,722,490	9·00	5,518
Montague (T.) Franklin Co.....	50,000	3,737,756	20·20	6,054
Nahant, Essex Co.....	26,403	4,835,958	8·00	865
Northbridge, Worcester Co.....	30,200	3,198,566	12·40	4,603
Palmer, Hampden Co.....	26,379	2,726,691	19 10	6,858
Pepperell (T.) Middlesex Co.....	37,000	2,155,589	13·00	2,348
Plymouth (T.) Plymouth Co.....	175,929	6,944,350	17·20	7,958
Rockport, Essex Co.....	138,000	2,706,690	18·50	5,289
Rutland, Worcester Co.....	37,500	574,821	16·50	980
Scituate, Plymouth Co.....	70,500	2,529,226	13·00	2,246
Sharon, Norfolk Co.....	72,100	1,810,575	12·00	1,717
South Hadley, Hampshire Co....	59,727	2,080,964	19·00	4,463
Stoughton, Norfolk Co.....	265,000	2,954,849	20·00	5,272
Upton, Worcester Co.....	35,780	1,024,999	17·50	1,878
Uxbridge, Worcester Co.....	37,000	2,239,915	17·40	3,546
Westport, Bristol Co.....	43,204	1,550,150	18·80	2,678
Wilmington, Middlesex Co.....	29,600	1,064,851	14·00	1,420
Winchendon, Worcester Co.....	102,452	2,455,829	20·00	4,390
Wrentham, Norfolk Co.....	36,968	1,479,689	15·30	2,584
Yarmouth, Barnstable Co.	29,000	1,583,571	11·50	1,655

*Later estimate of population.

State of Rhode Island.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State - - - One of Original Thirteen
Total area of State (square miles) - - - - - - 1,085
State Capital - - - - Newport and Providence
Governor (term expires last Tues. May, 1900), Elisha Dyer
Sec. of State (term exp. last Tues. May, 1900), C. P. Bennett
Treasurer (term expires last Tues. May, 1900), Walter A. Read

Legislature meets annually the last Tuesday in May at Newport, and holds an adjourned session the following January at Providence. There is no limit as to the length of session.

HISTORY OF DEBT.—For a brief history of the Rhode Island State debt see State and City Supplement of April 13, 1895, page 33. The bonds outstanding at present are described as follows:

LOANS— NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
State House loan, 1894.....	3½g.	J & J	Jan. 1, 1904	$300,000
do do 1894.....	3½g.	J & J	Jan. 1, 1914	400,000
do do 1894.....	3½g.	J & J	Jan. 1, 1924	400,000
do do 1894.....	3½g.	J & J	Jan. 1, 1934	400,000
do do 1898.....	3g.	A & O	July 15, 1938	800,000

PAR VALUE OF BONDS.—The bonds are for $1,000 each.

TAX FREE.—Bonds of the State House loan are tax exempt.

INTEREST is payable in Providence at the Rhode Island Hospital Trust Company on all loans except that due in 1938, which is payable at the Industrial Trust Co., Providence.

TOTAL DEBT, SINKING FUNDS ETC.—

January 1—	1899.	1898.	1897.	1895.
Total funded debt....	$2,300,000	$1,500,000	$1,517,000	$1,517,000
Sinking funds.....	255,089	209,422	150,000	118,667
Net debt.....	$2,044,911	$1,290,578	$1,367,000	$1,398,333

The sinking fund is largely invested in city, town and district bonds and notes, and it is to receive $50,000 yearly.

TAX VALUATION.—The assessed valuation of real estate in Rhode Island in 1898 was $308,967,317; personal property, $81,945,263; total $390,912,580. Tax rate (per $1,000) in 1898 was $1·80.

POPULATION OF STATE.—In 1790, 68,825. Since then:

1895	384,758	1870.....	217,353	1830.....	97,199
1890.....	345,506	1860.....	174,620	1820.....	83,015
1885	304,284	1850.....	147,545	1810.....	76,931
1880.....	276,531	1840.....	108,830	1800.....	69,12

MUNICIPAL INDEBTEDNESS LIMITATIONS.—There is nothing in the Constitution of Rhode Island limiting the amount of city debts. The following, however, are two sections taken from Title 7, Chapter 36 (page 157) of the Revised Statutes of the State of 1896. Since 1878 these provisions have been in force, and consequently 3 per cent of the taxable property has been the limit of the power of each town (which includes city) to create debt.

SECTION 20. "The outstanding notes, bonds and contracts of towns shall be paid and be fulfilled according to the tenor thereof, and all public works now authorized to be prosecuted shall be prosecuted, and all indebtedness now authorized to be incurred on account thereof may be incurred according to the tenor of the authority therefor.

SECTION 21. No town shall, *without special statutory authority therefor*, incur any debt in excess of three per centum of the taxable property of such town, including the indebtedness of such town on the tenth day of April, one thousand eight hundred seventy-eight, but the giving of a new note or bond, for a pre-existing debt, or for money borrowed and applied to the payment of such pre-existing debt, is excepted from the provisions of this section, and the amount of any sinking fund shall be deducted in computing such indebtedness."

A proposed new constitution, containing certain limitations as to State and other debts, failed of adoption at the November election in 1898, was again submitted to popular vote in 1899 and again defeated

SAVINGS BANK INVESTMENTS AND RESTRICTIONS.—In the Revised Statutes of Rhode Island (which were revised in 1896), Sections 54, 55, 56, etc., of Chapter 178, Title 19 (on page 548), will be found the provisions of law with reference to Savings Bank Investments. Section 54, which recites in detail the stocks, bonds, etc., these institutions are allowed to put their money in is as follows:

SECTION 54. Institutions for savings shall invest their receipts—
(1) In public stocks or bonds of any State or of the United States,
(2) Or in any bank stock, or in notes or bonds of any town or city,
(3) Or in notes of any school district or fire district in any New England State.
(4) Or in such corporate stocks or bonds as they may deem safe and secure,
(5) Or they may discount notes, bonds or drafts of individuals or corporations, with two other responsible endorsers, sureties or guarantors,
(6) Or the notes, bonds or drafts of individuals or corporations secured by the public notes, stocks or bonds of any State of the United States, or of any town or city or of any school district or fire district in any New England State, or by the stock or bonds of any corporation which may be deemed to be safe, or by mortgage on real estate.

Concerning Sections 55 and 56, the first appears to give savings institutions quite extensive powers as to making and keeping deposits in commercial banks. When so kept, however, they are to be kept "payable on demand whether drawing interest or not." The two sections are subjoined.

SECTION 55.—No such institution shall have an amount exceeding one-half of its receipts invested in notes, bonds or drafts of individuals or corporations, unless secured by some public notes, bonds or stocks as aforesaid, or by mortgage on real estate; but the preceding section shall not be so construed as to forbid any such institution from placing and holding on deposit in any bank such reasonable amount of their receipts as is customary and they may deem proper, payable on demand, whether drawing interest or not.

SECTION 56.—No money shall be loaned by any institution for savings to any trustee, director or other officer of such institution.

For the other provisions of the law as they now are we would refer our readers to the Revised Statutes of 1896.

CITIES, COUNTIES AND TOWNS IN STATE OF RHODE ISLAND.

BRISTOL.—GEORGE H. PECK, Treasurer.

This town is the capital of Bristol County.

LOANS—	When due.	
TOWN NOTES—		Tax valuation, personal $1,247,300
4s, J&J, $101,450.....	1900-1902	Total valuation 1899... 5,841,800
Short term notes.....	$33,550	Assessment about ⅞ actual value.
Total debt Feb., 1899.....	135,000	Town tax (per $1,000) 1899. $11·60
Tax valuation, real.....	4,594,500	Population in 1890 was.....5,478
		Population in 1895 was.....6,730

INTEREST on all town loans is paid in Bristol, R. I.

BURRILLVILLE.—P. O. HAWKINS, Treasurer.

This town is situated in Providence County.

LOANS—	When Due.	
FUNDING BONDS—		Bonded debt Sept. 1, '99..$110,000
3½s, g..., $60,000....Sept. 1, 1939		Sinking fund assets..... 6,000
HIGHWAY IMP. BONDS—		Tax valuation, real.....2,378,425
4s, g., J&J, $50,000 g. Jan. 1, 1907		Tax valuation, pers'l....1,053,850
(Part due every five years) to 1922		Total valuation 1898 ...3,432,275
Interest at 3d Nat. Bk., Boston.		Tax rate (per $1,000) '98...$10·00
		Population in 1890 was.....5,492

CENTRAL FALLS.—HENRY G. THRESHER, Mayor. C. A. REYNOLDS, Treasurer.

This city, recently organized, assumed the debt of the old fire district (which is now a part of the city) and a part of the debt of the town of Lincoln. Property consisting of land, buildings, water and sewer equipment to the value of $564,000 is owned by the city.

Central Falls is in Providence County.

LOANS—	When Due.	
FIRE DISTRICT BONDS—		Bonded debt Jan. 15, 1899. $448,540
4½s, g., M&N, $80,000..'00 to 1919		Water debt (included).... 100,500
($4,000 due yearly on May 15.)		The city has no floating debt.
....., $12,500.....1900		Tax valuation, real.....$6,657,285
TOWN OF LINCOLN BONDS—		Tax valuation, person'l 1,581,600
....., $118,650 $3,390 each J&J		Total valuation 1898... 8,238,885
CITY BONDS—		Tax rate (per M.) '98 .....15·00
4s, J&D, $230,000 g. Dec. 1, '99 to '21		Population in 1895 was....15,828
($10,000 due yearly.)		Population 1897 (est.) over. 16,000

INTEREST is paid at Industrial Trust Company of Providence.

COVENTRY.—This town is in Kent County.

The town has no bonded debt.

Floating debt.....	$55,726	Total valuation, 1898..$3,797,045
Assessed valuat'n, real.	2,596,445	Tax rate (per M.), 1898. 5·00
Assessed val., personal.	1,200,600	Population 1890 was... 5,068

CRANSTON.—This town is in Providence County.

LOANS—	When Due.	
GOLD BONDS—		Sinking fund Apr., 1899 $46,969
4s, g, $150,000, g.....1922		Assessed valuat'n, real 10,062,545
4s, g, 100,000, g....Aug. 15, 1925		Assessed valuat'n, pers. 1,205,660
4s, g, F&A $135,000, g. Aug. 1, 1929		Total valuation 1899...11,268,205
4s, ... 150,000, g.....1937		Tax rate (per $1,000) 1899..12·50
4s, M&N, 50,000... Nov. 1, 1939		Population in 1895 was.....10,575
Bonded debt Apr.. 1, '99 $535,000		Population in 1890 was..... 8,099

CUMBERLAND.—This town is in Providence County.

LOANS—	When Due,	
FUNDING BONDS—		Sinking fund..... $7,000
4s, J&J, $65,000.... ..Jan. 1, 1900		Net debt Jan. 1, 1898.... 182,000
($5,000 due yearly) to Jan. 1, 1912		Tax valuation, real.....5,424,000
TOWN HOUSE BONDS—		Tax valuation, personal. 2,166,000
4s, J&J, $28,000.....July 1, 1900		Total valuation 1897.....7,590,000
($2,000 due yearly) to July 1, 1914		Assessm't ab't 9-10 actual value.
Interest payable in Providence.		State tax (per $1,000).....$1·80
Bonded debt Jan. 1, 1898. $104,000		Town tax (per $1,000)..... 7·20
Floating debt..... 85,000		Population in 1895 was.....8,507
Total debt..... 189,000		Population in 1890 was.....8,090
		Population in 1880 was.....6,445

EAST PROVIDENCE.—DAVID S. RAY, Treas.

This town is in Providence County.

LOANS—	When Due.	
TOWN (COUPON) BONDS—		Bonded debt Mar. 1, '99.. $345,000
4s, J&D, $95,000....$5,000 yearly		Other liabilities.....59,599
GOLD BONDS (reg.), 1893—		Total debt Mar. 1, '99.....404,599
4s, g., J&J, $25,000...July 1, 1923		Valuation, real.....7,566,648
4s, g., J&J, 60,000...July 1, 1933		Valuation, personal..... 718,642
4s, g., J&J, 60,000...July 1, 1943		Total valuation 1899.....8,285,290
GOLD FUNDING BONDS—		Tax rate (per $1,000) '99....$12·50
4s, g, ..., $100,000...1922 & 1947		Population in 1895 was 10,170
($50,000 in '22 and $50,000 in '47.)		Population in 1890 was..... 8,422

INTEREST on the town bonds is payable at Blake Bros. & Co., Boston; on gold bonds at the Rhode Island Hospital Trust Co., Providence.

EAST PROVIDENCE FIRE DISTRICT.—Providence Co'ty.

The water-works system of this district has been purchased by the East Providence Water Company, subject to the outstanding debt of the district.

LOANS—	When Due.	
4½s, g., J&J, $15,000, g. July 1, 1907		4½s, g., J&J, $100,000, g. J'ly 1, 1932
4½s, g., J&J, 35,000, g. July 1, 1917		Total debt Feb. 1, 1899. $200,000
4½s, g., J&J, 50,000, g. July 1, 1922		Tax valuation..... 4,162,301
		Real value (estimated). 5,250,000

INTEREST is paid by the Industrial Trust Co., Providence, R. I.

JOHNSTON.—

This town is in Providence County. On June 1, 1898, a portion of this town, representing about five-sevenths of the assessed valuation, was annexed to the city of Providence. The commission appointed to apportion the debt to be assumed by the city of Providence report that the city's share of the net debt is $255,720·64, leaving $101,677·48 as the town debt remaining. Bonds Nos. 1 to 100 and 151 to 191 (all inclusive) remain as an obligation of the town of Johnston, and interest will be paid when due by the Union Trust Co. as usual. The bonds given below are those remaining as an obligation of the town after division.

LOANS—	When Due.	
GEN. IMP. & ROAD BONDS.—Gold.		Net debt June 1, 1899.....$84,085
4s, g., F&A, $50,000 g. Feb. 1, 1907		Tax valuation, real.....1,656,090
4s, g., F&A, 50,000 g. Feb. 1, 1912		Tax valuation. personal. 451,600
4s, g., F&A, 41,000 g. Feb. 1, 1917		Total valuation 1898....2,107,690
Bonded debt June 1, '99..$141,000		Assessment about ¾ actual value.
Floating debt June 1, '99. 2,919		Town tax (per $1,000) '98..$13·00
Total debt June 1, '99.... 143,919		Population in 1895 was.....11,203
Sinking fund, &c..... 59,834		Population in 1890 was..... 9,778
		Population 1899 (est)..... 5,000

INTEREST is payable by the Union Trust Company, Olneyville.

LINCOLN.—ALFRED E. SHERMAN, Treasurer.

This town is in Providence County.

LOANS—	When Due.	
4s, g. A&O, $125,000. Oct. 15, '28		Assessed valuat'n, real. $3,235,980
Bonded debt May 1, 1899. $181,350		Assessed valuat'n, per'l. 912,100
Floating debt..... 10,000		Total valuation 1898... 4,148,080
Total debt May 1, 1899...191,350		Tax rate (per M.) '99..... 11·00
		Population in 1895 was.....8,350

NARRAGANSETT PIER.—E. S. TAYLOR, District Treasurer.—Narragansett Pier is in Washington Co.

LOANS—	When Due.	
IMPROVEMENT BONDS—		Total debt Jan. 1, 1899.. $173,500
4s, M&N, $100,000....May 1, 1919		Town has no water debt.
Interest payable in New York.		Tax valuation, real.....3,409,765
Bonded debt Jan. 1, '99.. $100,000		Tax valuation, personal. 255,400
Floating debt..... 73,500		Total valuation 1898....3,665,165
		Total tax (per $1,000) '98 7·50

NEWPORT.—PATRICK J. BOYLE, Mayor. JOHN S. COGGESHALL, Treasurer.

Newport is situated in the county of the same name.

LOANS—	When Due.
4s, J&J, $40,000	Jan. 1, 1928
CITY HALL & IMP. BONDS—	
4s, M&N, $153,000	May 15, 1948
INDUSTRIAL SCH. AND CONSOL.—	
4s, M&N, $146,000	May 15, 1923
PARK BONDS—	
4s, ... $40,000	Feb. 15, 1927
PUBLIC IMPROVEMENTS—	
4s, M&N, $100,000 g.	May 1, 1925
SCHOOL HOUSE—	
4s, M&S, $30,000	Mar. 1, 1905
4s, J&D, 16,000	Dec. 1, 1906
4s, J&J, 16,000	July 15, 1909
4s, ..., 40,000	Jan. 1, 1928

SEWER BONDS—	When Due.
4s, M&N, $35,000	Nov. 1, 1916
4s, F&A, 98,000	Feb. 1, 1918
SEWER AND STREET IMPROVEM'T.	
4s, A&O, $70,000	Apr. 15, 1921
4s, g., F&A, 50,000	Aug. 1, 1939
Bonded debt Jan. 1, '99	$744,000
Sinking fund	104,150
Net debt Jan. 1, 1899	639,850
Assessed valu'n, real	31,438,100
Assessed valu'n, pers'l.	6,683,200
Total valuation 1899	38,121,300
Assessment about actual value.	
Tax rate (per $1,000) '99	11·00
Population 1895	21,537
Population 1890	19,449

INTEREST is payable at Newport, except on the industrial School Loan, which is payable at the Bay State Trust Co., Boston.

CITY PROPERTY.—The city owns real estate valued by tax assessors at $488,022; other property, $183,398. Limit of indebtedness, 3 per cent of valuation.

NORTH PROVIDENCE.—J. OGDEN, Treas.

This town is in Providence County.

LOANS—	When Due.
4s, ..., $50,000	Dec. 15, 1912
Bonded debt May 15, 1899	$50,000
Floating debt	50,000
Total debt May 15, 1899	100,000
Sinking fund	7,999
Net debt May 15, 1899	92,001

Assessed val'tion, real	$1,284,613
Assessed val'tion, per'l.	319,900
Total valuation 1898	1,604,513
Assessment about actual value.	
Total tax (per $1,000) '98	$10 50
Population in 1890 was	2,084
Population in 1899 (est.)	3,000

PAWTUCKET.—WILLIAM J. CRONIN, Mayor. FRANK M. BATES, Treasurer.

Pawtucket is in Providence County.

LOANS—	When Due.
GENERAL DEBT BONDS—	
4s, J&J, $150,000 g.	July 1, 1915
4s, J&J, 300,000	July 1, 1900
($50,000 every 5 yrs) to	July 1, 1929
4s, A&O, $600,000 g.	Apr. 1, 1923
4s, J&J, 300,000 g.	July 1, 1934
4s, ..., 300,000 g.	July 1, 1936
4s, ..., 175,000 g.	May 1, 1937
SEWER BONDS—	
4s, A&O, $400,000 g.	Apr. 1, 1923
4s, J&J, 175,000 g.	July 1, 1934
4s, ..., 225,000 g.	May 1, 1937

STREET IMPROVEMENT BONDS—	
3½s, ... 100,000	Apr. 1, 1939
SCHOOL BONDS—	
3½s, ... $50 000	Apr. 1, 1939
WATER BONDS—	
4s, J&J, $600,000 g.	July 1, 1910
4s, J&J, 400,000	July 1, 1919
4s, J&J, 125,000 g.	July 1, 1934
4s, ..., 100,000 g.	May 1, 1937
Population 1890 was	27,633
Population 1895 was	32,577

INTEREST is payable at Nat. Bank of Redemption, Boston.

TOTAL DEBT, ETC.—The bonded debt on October 1, 1898, was $4,101,000; floating debt, $594,820; total debt, $4,695,820; sinking fund, $487,529; net debt, $4,208,291. Of this amount $1,111,360 was for water.

ASSESSED VALUATION in 1898 of real estate was $28,242,400; personal property, $5,113,800; total, $33,356,200; tax rate per $1,000 for 1899 is $16·50. In 1882 the total valuation was $16,267,764.

PROVIDENCE.—WILLIAM C. BAKER, Mayor. D. L. D. GRANGER, Treasurer.

The city is situated in Providence County, which has no debt. On June 1, 1898, a portion of the town of Johnston, representing about five-sevenths of the assessed valuation, was annexed to the city of Providence, and the latter was to assume $255,720 64 of the net debt of the old town of Johnston.

LOANS— NAME AND PURPOSE.		Interest. Rate	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Davis estate loan	1891.c&r	4g.	J & J	July 1, 1909	$75,000
Park loan	1892.c&r	4g.	M & S	Mar. 1, 1922	500,000
do	1897....r	3½g.	M & N	May 1, 1947	674,000
Public improvement	1880.. r	5	J & J	July 1, 1900	146,000
do do	1897 .. r	3½g.	M & N	May 1, 1937	640,000
do do	1879.c&r	3g.	M & N	May 1, 1929	84,000
School loan	1891.c&r	4g.	J & J	July 1, 1911	300,000
do	1895.c&r	4g.	M & N	May 1, 1925	300,000
do	1897.c&r	4g.	A & O	April 1, 1927	500,000
do	1899.c&r	3½g.	M & N	May 1, 1929	350,000
Sewer loan	1891.c&r	4g.	J & J	July 1, 1921	1,125,000
do	1892.c&r	4g.	M & S	Mar. 1, 1922	500,000
do	1893.c&r	4g.	A & O	April 1, 1923	500,000
do	1895.c&r	4g.	M & N	May 1, 1925	800,000
do	1896.c&r	4g.	J & D	June 1, 1926	500,000
do	1897.c&r	4g.	A & O	April 1, 1927	300,000
do	1898.c&r	3½g.	A & O	April 1, 1928	200,000
do	1899.c&r	3½g	M & N	May 1, 1929	250,000
Bridge loan	1899 c&r	3½g.	M & N	May 1, 1929	270,000
Water loan	1871.c&r	6g.	J & J	July 1, 1900	820,000
do	1872.c&r	5g.	J & J	July 1, 1900	1,180,000
do	1874.c&r	5g.	J & J	July 1, 1900	2,000,000
do	1876 c&r	5g.	J & J	July 1, 1906	1,500,000
do	1886.c&r	3½g	M & S	Sept. 1, 1916	483,000
do	1893.c&r	4g.	A & O	Apr. 1, 1923	817,000
do	1896....r	4g.	J & D	June 1, 1926	200,000
do	1897.c&r	4g.	A & O	Apr. 1, 1927	250,000
Highway loan	1894.c&r	4g.	M & N	May 1, 1924	1,200,000
do do	1897.c&r	4g.	A & O	Apr. 1, 1927	500,000
JOHNSTON BONDS—					
School Dist. No. 15	1894..c..4s			Oct, 1, 1909,	25,000
do do "	1894..c..4s			Oct, 1, 1924,	30,000
School Dist. No. 1	1897..c..4s			Nov. 1, 1927,	17,000
Town bonds,	1892..c..4s			Feb. 1, 1912,	50,000
do do	1894..c..4s			Feb. 1, 1917,	59,000

DENOMINATIONS OF BONDS.—The coupon bonds are for $1,000 the registered bonds for $1,000 and multiples of the same. All coupon bonds are transferable into registered bonds at the option of the holder.

INTEREST on the bonds is payable as follows:

Title of Loan	Interest, where payable.
Davis estate loan, due 1909	N. Y., Nat. City Bank, and Prov.
Park loan	N. Y., Nat. City Bank, and Prov.
Public improvement loans	Providence, City Treasury.
School loan, due 1911 and 1927	N. Y., Nat. City Bank, and Prov.
do due 1925	Providence, City Treasury.
Sewer bonds	N. Y., Nat. City Bank, and Prov.
Water 6s, due 1900	Providence, City Treasury.
do 5s of 1872, due 1900	Boston, Eliot Nat. Bank, and Prov.
do 5s of 1874, due 1900	N. Y., Nat. City Bank and Prov.
do 5s, due 1906	New York, Nat. City Bank, & Prov.
do 3½s, due 1916	do do
do 4s, due 1923	do do
do 4s, due 1926 and 1927	Providence, City Treasury.
Highway, due 1924 and 1927	N. Y., Nat. City Bank and Prov.
Johnston school bonds	Industrial Trust Co., Providence.
Johnston town bonds	Union Trust Co., Providence.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows the total municipal debt of Providence (including that assumed by annexing a portion of Johnston), the sinking fund held by the city against the same, the water debt, and the city's floating debt on the dates given.

	Mar. 1, 1899.	July 1, 1898.	July 1, 1897.
Bonded debt (incl. water d't)	$17,241,000	$16,860,000	$16,860,000
Floating debt	1,140,616	1,070,387	451,692
Total debt	$18,381,616	$17,930,387	$17,311,692
Sinking funds, etc.	4,499,212	4,104,021	3,687,981
Net debt	$13,882,404	$13,826,366	$13,623,711
Water debt (included above)	$7,285,000	$7,250,000	$7,250,000

The debt of the city of Providence, less the sinking fund and water debt, is 3·63 per cent of the assessed valuation of the city.

The notes representing the floating debt on March 1, 1899, were all held by the Commissioners of the Sinking Funds and were issued for and are chargeable to the following accounts:

Sewerage	$225,000
Special highway loan	75,000
Weybosset Bridge and river walls	221,500
Davies Park land and improvement	34,000
Blackstone Park improvement loan	15,000
School-houses, etc	300,000
Casino	19,558
Central Office Fire Alarm	24,558
Davies Park improvement loan account	26,000
Water-works construction	35,000
Johnston Annexation	165,000
Total	$1,140,616

SINKING FUNDS.—By city ordinance all sinking fund income is required to be invested in the city's bonds or notes, in State of Rhode Island bonds, or in United States bonds. The city's bonds to be canceled to prevent re-issue.

The loans, for the redemption of which sinking funds are held by the commissioners, and the amounts of the sinking funds Jan. 1, 1899, are shown by the following table:

City hall and sewer loan, due in '99 (Bonds now retired)	$616,994 02
Public improvement loan, due in '99 (Bonds now retired)	439,635 18
Public improvement loan, due in 1900	130,083 54
Public improvement loan due in 1937	16,635 05
Water loans, due in 1900	1,124,552 57
Water loan, due in 1906	254,787 84
Water loan, due in 1916	100,805 88
Water loan, due in 1923	54,704 08
Water loan, due in 1926	31,509 81
Water loan, due in 1927	37,522 68
Davis estate loan, due in 1909	28,921 37
School loan, due in 1911	127, 75 15
School loan, due in 1925	69,466 79
School loan, due in 1927	93,799 68
Sewer loan, due in 1921	235,737 70
Sewer loan, due in 1922	133,159 70
Sewer loan, due in 1923	99,435 10
Sewer loan, due in 1925	171,671 25
Sewer loan, due in 1926	105,236 90
Sewer loan, due in 1927	58,096 09
Sewer loan, due in 1928	19,396 02
Park loan, due in 1922	134,079 62
Park loan, due in 1947	11,625 54
Highway loan, due in 1924	294,680 26
Highway loan, due in 1927	102,092 17
Johnston School District No. 15, loan due in 1909	4,239 46
Johnston School District No. 15, loan due in 1924	1,989 36
Johnston School District No. 1, loan due in 1927	732 66
Johnston loan due in 1912 and 1917	.....
Johnston School District No. 11	346 53
Total sinking funds Jan. 1, 1899	$4,499,212 00

WATER WORKS.—The water works construction account to Oct. 1, 1898, amounted to $6,828,518 03. In year 1897-98 income from water rents, etc., was $523,677 74; cost of maintenance $84,123 76; interest on water loans, $350,915 56; surplus, $88,638 42.

ASSESSED VALUATION.—The valuation and tax rate have been as follows, real estate being assessed at "about two-thirds cash value:"

Years.	Assessed Valuation. Real	Personal	Total	Tax per $1,000.	Amount of Tax.
1899.	$146,701,900	$41,799,880	$188,501,780	.....	.....
1898.	142,430,200	39,127,920	181,558,120	16·50	2,995,708 98
1897.	135,805,460	38,237,020	174,042,480	16·50	2,871,700 92
1896.	133,296,200	40,936,300	174,232,500	16·50	2,874,836 25
1895.	129,438,060	40,346,500	169,784,560	16·00	2,716,552 96
1890.	104,684,440	35,932,620	140,617,060	15·00	2,109,255 90
1880.	88,012,100	27,908,900	115,921,000	13·50	1,564,933 50
1870.	52,511,800	40,565,100	93,076,900	13·50	1,256,538 15
1860.	37,089,800	21,042,000	58,131,800	5·60	325,538 80

The tax rate in 1898 included State tax of $1·80 and city tax $14·70

POPULATION—The population for 1898 is estimated at 166,000 In 1890 it was 132,043; in 1880 it was 104,856; in 1870 it was 68,904.

SOUTH KINGSTOWN.—J. A. ALLEN, Treas.

This town is in Washington County.

LOANS—	When Due.
IMPROVEMENT BONDS—	
4s, J&D, $127,000	Dec. 15, 1899
(part due yearly) to Dec. 15, 1921	
Bond. debt June 1, 1899	$127,000
Floating debt	16,719
Total debt June 1, 1899.	143,719

Tax valuation, real	$2,937,330
Tax valuation, personal.	2,043,305
Total valuation 1899	4,980,635
Assessment is 7-10 actual value.	
Total tax (per $1,000) '99	$7·50
Population in 1890 was	4,823
Population in 1880 was	5,114

The above bonds become due yearly in amounts of $5,000 and $6,000 alternately. On December 15, 1899, $6,000 will be taken up.

INTEREST is payable by the Rhode Island Hospital Trust Company and at the Town Treasurer's office.

TIVERTON.—This town is in Newport County.

LOANS—	When Due.
4s, M&S, $23,000	1900-1922
($1,000 annually on Sept. 1.)	
Bonded debt Sept. 1, '99	$23,000
Assessed valuation, real	1,750,808

Assessed valu. personal.	$877,700
Total assessed value, '98	2,628,508
Assessment at full value.	
Tax rate (per $1,000) '98	$8·00
Population 1895	2,964

WARREN.—CHARLES W. GREENE, Treasurer.

This town is in Bristol County.

LOANS—	When Due.
REFUNDING BONDS—	
4s, g. $74,000	1900-1922
($3,000 yearly on Oct. 1 to 1917, and $4,000 yearly thereafter.)	
Bonded debt Feb. 1, '99	$77,000
Sinking fund	905
Net debt Feb. 1, 1899	76,095

Assessed val'ation, real.	$2,130,200
Assessed val'ation, per'l	1,381,300
Total valuation 1898	3,511,500
Assessment abt. 80% actual value.	
Tax rate (per $1,000) 1898	$10·60
Population in 1890 was	4,489
Population in 1899 (est.)	4,500

INTEREST payable at the Massachusetts Loan & Trust Co., Boston.

WESTERLY.—JAMES M. PENDLETON, Treas.

This town is in Washington County.

LOANS—	When Due.
REFUNDING BONDS—	
4s, g, J&J, $30,000	Jan. 2, 1929
WATER LOAN—	
4s, M&S, $200,000	Sept. 1, 1927
3½, g, F&A, $73,000	Feb. 1, 1929
Bonded debt Feb. 1, 1899.	$303,000
Sinking fund	28,481
Net debt Feb. 1, 1899	274,519
Water debt (included)	273,000
Tax valuation, real	5,198,100

Tax valuation, person'l.	$1,091,710
Total valuation 1898	6,289,810
Tax (per $1,000) 1898	15·90
Population in 1895	7,636
Population in 1890	6,813
School District No. 1.	
FUNDING BONDS—	
4½s, M&S, 35,000	1921
Subject to call after 1896	
Interest payable in Westerly.	
School tax (per $1,000)	$6·00

INTEREST is payable at the U. S. Mortgage & Trust Co., N.Y. City.

WOONSOCKET.—{ GEO. W. GREENE, Mayor. S. P. COOK, Treasurer.

Woonsocket is in Providence County. Aside from the following obligations Woonsocket endorses first mortgage bonds of the Woonsocket & Pascoag RR. to the amount of $100,000.

LOANS—	When Due.
FUNDING BONDS—	
4s, J&D. $50,000	1899 to 1903
($10,000 yearly on Dec. 1.)	
4s, F&A, $200,000	Aug, 1, 1907
4s, g, A&O, $339,000	Apr. 1, 1924
4s, g, M&N, 350,000	May 1, 1927
SEWER BONDS—	
4s, g, F&A, $50,000	Aug. 15, 1921
4s, g, F&A, 50,000	Feb. 15, 1921
4s, F&A, 50,000	Feb. 15, 1925
4s, F&A, 50,000	Aug. 15, 1925
WATER BONDS—	
4s, g, M&N, $92,000	Nov. 1, 1916
4s, g, M&N, 100,000	May 1, 1915
4s, g, M&N, 100,000	May 1, 1915
4s, g, M&N, 90,000	Nov. 1, 1916

REFUNDING WATER BONDS—	
4s, A&O, g., $150,000	Apr. 1, 1919
Bond. debt Aug. 14, '99.	$1,671,000
Floating debt	320,000
Total debt Aug. 14, 1899.	1,991,000
Sinking fund	142,656
Net debt Aug. 14, 1899.	1,848,344
Water debt (included)	532,000
Assessed val'n, real	12,732,000
Assessed val'n, pers'n'l.	2,352,585
Total valuation 1898	15,084,585
Assessment about ⅔ actual value.	
Tax rate (per $1,000) '98	$15·00
Population 1890	20,830
Population 1895	24,468
Population 1899 (est.)	27,000
Interest payable in Woonsocket.	

PAR VALUE OF BONDS.—Bonds are for $1,000 each, except the water bonds of 1885, which are for $5,000 each.

CITY PROPERTY—The city owns real estate and personal property valued at $1,207,000.

State of Connecticut.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State	One of Original Thirteen
Total area of State (square miles)	5,004
State Capital	Hartford
Governor (term expires Jan. '01)	Geo. E. Lounsbury
Secretary of State (term expires Jan. '01)	Huber Clark
Treasurer (term expires Jan. '01)	Charles S. Messick

Legislature meets biennially in odd years on the Wednesday following the first Monday in January. There is no limit on the length of the session.

HISTORY OF DEBT.—For a brief history of the Connecticut State debt see STATE AND CITY SUPPLEMENT of April, 1895, page 36. The condition of Connecticut's debt now is as follows:

LOANS— NAME AND PURPOSE.	Interest. Rate	Pay'le.	Principal. When Due.	Principal. Outstand'g.
War loan.....1865	Ceased.		Oct. 1, 1885	$100
do renewal 1882 c & r	3½	J & J	Jan. 1, 1903	500,000
do do 1883 r	3½	J & J	Jan. 1, 1903	1,000,000
do do 1885.....	3	A & O	Oct. 1, 1910	1,740,000

PAR VALUE OF BONDS—The bonds are all for $1,000 or $10,000.

INTEREST on all bonds is payable in Hartford, Conn.

TOTAL DEBT, ETC.—

	Oct. 1, 1898.	Oct. 1, 1897.	Oct. 1, 1896.	Oct. 1, 1895.
Total funded debt	$3,240,100	$3,240,200	$3,240,200	$3,240,200
Civil list funds	463,891	123,028	290,734	518,764
Net debt	$2,776,209	$3,117,172	$2,949,466	$2,721,446

ASSESSED VALUATION.—Assessed value formerly about 50 per cent of actual value; now believed to be higher.

Years.	Tax valuation.	Years.	Tax valuation.
1898	$552,987,762	1894	$441,001,581
1897	534,465,257	1893	416,323,252
1896	529,621,165	1892	381,261,607
1895	452,863,714	1888	354,557,515

DEBT LIMITATION.—The Constitution of Connecticut contains but a single provision restricting the debt-making power. The provision is Article 25, adopted as an amendment in 1877, and is as follows:

No County, City, Town, Borough or other Municipality, shall ever subscribe to the capital stock of any railroad corporation, or become the purchaser of the bonds, or make donation to, or loan its credit in aid of, any such corporation; but nothing herein contained shall affect the validity of any bonds or debts incurred under existing laws, nor be construed to prohibit the General Assembly from authorizing any Town or City to protect by additional appropiations of money or credit any railroad debt contracted prior to the adoution of this amendment.

The foregoing is explicit and comprehensive, covering every municipality. There are no general restrictions in the Revised Statutes; whatever restrictions have been made from time to time are contained in enabling acts and in city charters.

As to towns, we notice that there is a general law granting them unlimited power to issue bonds. According to section 140, chapter 23 of the Revised Statutes, "when any town shall have made appropriations "or incurred debts, or shall hereafter make appropriations or incur "debts exceeding ten thousand dollars, it may issue bonds, either regis-"tered or with coupons attached, or other obligations, payable at such "times and at such annual rate of interest not exceeding 6 per cent, "payable annually or semi-annually, as it shall determine," &c. Cities have had no such general authority conferred upon them.

Exemption from Taxation has been accorded by general statute to certain bonds issued by cities and towns to aid in the construction of railroads; and this exemption has been extended to new bonds issued for the purpose of redeeming or providing a fund to redeem the railroad aid bonds above referred to. This exemption is found in Section 3,820, Chapter 241 of the Revised Statutes (last clause of Section), and the bonds there named are those "issued by any town or city in aid of the "construction of the railroads of the Connecticut Western Railroad "Company, the New Haven Middletown & Willimantic Railroad Com-"pany, the Shepaug Valley Railroad Company, the Connecticut Valley "Railroad Co., the Connecticut Central Railroad Company, or either of "them." All railroads which are in whole or in part in the State are taxed by the State under Section 3920, Chapter 244 of the Revised Statutes, so that the tax on these bonds is paid by the railroads.

Exemption from tax of new bonds issued to redeem or to provide a fund to redeem the railroad aid bonds, or to redeem or to provide a fund to redeem any reissue of the same, is conferred fully by an act approved June 19, 1889, and found in the "Public Acts" for that year.

POPULATION OF STATE.—Population has been as follows:

1890	746,258	1860	460,147	1830	297,675
1880	622,700	1850	370,792	1820	275,148
1870	537,454	1840	309,978	1810	261,942

SAVINGS BANKS INVESTMENTS—PRIVILEGES AND RESTRICTIONS.—At the session in 1899 material changes were made in the provisions regulating the investment of the deposits of the savings banks of Connecticut. We give below the law as thus amended. The Act of 1899 is entitled "An Act concerning Investments of Savings Banks", and is as follows. The separation into paragraphs and the figures in brackets which number and begin the paragraphs we have inserted so that those who need to refer to or use any particular portion of the section can more readily find the part desired; otherwise we give the section as it reads and was passed.

Section 1800 of the General Statutes, as amended by chapter CCXXIX of the Public Acts of 1893 and by chapter CCXVII of the Public Acts of 1897 is hereby amended to read as follows: Savings banks may invest—

(1) Not exceeding twenty per centum of their deposits and surplus in notes secured by the pledge of stocks or bonds as collateral security: *provided*, said stocks or bonds shall have paid dividends or interest of not less than three per centum per annum during the two years next preceding that in which the respective loan is made; or by the pledge of any stocks, bonds, or other obligations which, under the provisions of this act, can be purchased by savings banks; and may invest not exceeding twenty per centum of their deposits and surplus in notes, each of which shall be the joint and several obligation of two or more parties, all residents of this State.

(2) And may invest in the bonds of the United States, the District of Columbia, any of the New England States, or any of the States of New York, New Jersey, Pennsylvania, Delaware, Maryland, Ohio, Kentucky, Michigan, Indiana, Illinois, Iowa, Wisconsin, Minnesota, Missouri, Nebraska, Kansas, California, Colorado, and Oregon;

(3) In the bonds of any city in the New England States, or in the State of New York; of Newark, Paterson and Trenton in the State of New Jersey; of Philadelphia in the State of Pennsylvania; of Cincinnati, Cleveland, Columbus, Dayton, and Toledo in the State of Ohio; of Louisville in the State of Kentucky; of Detroit in the State of Michigan; of Chicago in the State of Illinois; of Milwaukee in the State of Wisconsin; of St. Louis in the State of Missouri; of Omaha in the State of Nebraska;

(4) Or in the obligations of any of the counties, towns, cities, boroughs, and school districts in this State,

(5) Or in the capital stock of any bank or trust company located in this State, or in the city of New York in the State of New York, or in Boston in the State of Massachusetts;

(6) Or in the bonds of any other incorporated city located in any of the States mentioned in this act, having not less than twenty thousand inhabitants, as ascertained by the United States or State census, or any municipal census taken by authority of the State next preceding such investment; *provided*, the amount of the bonds of said city, including the issue in which such investment is made and its proportion (based on the valuations contained in the assessment for taxation next preceding such investment) of the county and town debt, after deducting the amount of its water debt, and the negotiable securities in the sinking funds which are available for payment of its bonds, does not exceed seven per centum of the valuation of property in said city as assessed for taxation next preceding such investment; *provided, always*, that the State or city issuing said bonds has not defaulted payment of any of its funded indebtedness or interest thereon within fifteen years next preceding the purchase of such bonds by the savings bank; but this act shall not be held to authorize the investment of any funds in any "special assessment bonds" or "improvement bonds", so called, which are not direct and primary obligations of the city issuing the same;

(7) Or in the bonds of any railroad company organized under the laws of any of the States mentioned in this Act, and which bonds are secured by a first mortgage (as the only mortgage security) given by said railroad company upon some portion of the railroad owned by it, or given by a railroad company (a majority of the capital stock in which is owned by the railroad company issuing said bonds), upon some portion of the railroad owned by it but leased or operated by the railroad company issuing said bonds, and which portion of said railroad in either case shall be located wholly or in part in one or more of the States mentioned in this Act, provided the entire railroad of said company is located wholly within the United States; or in the consolidated bonds of any railroad company incorporated by this State and authorized to issue such bonds to retire the entire funded debt of said company; *provided*, that in every case the railroad company in the bonds of which an investment is made shall have paid each year, for a period of not less than five years next previous to such investment, in addition to the interest on its funded indebtedness, dividends of not less than four per centum per annum upon its entire capital stock outstanding; and *provided, further*, that said outstanding capital stock at the time of such investment equals or exceeds in amount one-third of the entire outstanding issue of said bonds; also in the bonds of the following-named railroad corporations, viz:

Boston & Albany Railroad Company,
Boston & Lowell Railroad Company,
Boston & Maine Railroad Company,
Concord & Montreal Railroad Company,
Fitchburg Railroad Company,
Harlem River & Port Chester Railroad Company,
Maine Central Railroad Company,
New England Railroad Company,
New York & New England Railroad Company,
New York, New Haven & Hartford Railroad Company,
Old Colony Railroad Company,

and in any general or consolidated mortgage bonds issued by any of the following-named railroad corporations to retire all of the outstanding prior mortgage bonds secured upon the property covered by said general or consolidated mortgage:—

Chicago & North Western Railway Company,
Chicago, Burlington & Quincy Railroad Company,
Chicago, Milwaukee & St. Paul Railway Company,
Chicago, Rock Island & Pacific Railway Company,

Chicago & Alton Railroad Company,
Cleveland & Pittsburg Railroad Company,
Lake Shore & Michigan Southern Railway Company,
Michigan Central Railroad Company,
Morris & Essex Railroad Company,
New York Central & Hudson River Railroad Company,
Pennsylvania Railroad Company,
St. Paul, Minneapolis & Manitoba Railway Company,
Eastern Railway of Minnesota, Northern Division,

and in the mortgage bonds hitherto issued which the said consolidated or general mortgage bonds are to retire at maturity; *provided*, that at no time within five years next preceding the date of such investment shall such railroad corporation have failed regularly and punctually to pay the principal at maturity, (or as extended,) and interest of all its mortgage indebtedness, and in addition thereto regularly and punctually to have paid dividends upon all its outstanding capital stock during the preceding five years; further, that at the date of every such dividend the outstanding capital stock of such railroad corporation shall have been equal to at least one-third of the total mortgage indebtedness of such railroad corporation, including all bonds issued or to be issued under any mortgage securing any bond in which such investment shall be made, but this Act shall not be held to authorize any investment in the bonds of any corporation operating its railroad exclusively by any means other than steam as a motive power, or in the bonds of any street railroad company.

(8) All other investments shall consist of deposits in incorporated banks or trust companies located in this State or in the States of New York, Massachusetts, or Rhode Island.

(9) Or of loans secured by mortgage on unincumbered real estate situated in this State, worth double the amount of the loan secured thereon, provided that any savings bank in the towns of Putnam, Brooklyn and Killingly may loan on land located in the County of Providence in the State of Rhode Island; any savings bank in the town of Ridgefield may loan on land located in the County of Westchester in the State of New York; any savings bank in the town of Enfield or in the town of Stafford may loan on land located in the County of Hampden in the State of Massachusetts; and any savings bank in the town of Stonington may loan on land located in the County of Washington in the State of Rhode Island.

It would seem according to the foregoing amendment of section 1800 that only forty per cent of the deposits and surplus of any savings bank may be employed on personal security, but that no limit is placed upon the amount which may be invested in the other securities mentioned in the section.

The subjoined sections, 1803, 1804, 1805 and 1806, provide certain *restrictions* with reference to loans—section 1803 restricting loans on Mortgage Security to Manufacturing Corporations and Ecclesiastical Societies; section 1804 restricting amount of loans to one party on personal security; section 1805 forbidding loans on single names.

SEC. 1803. No loan shall be made by any savings bank to any corporation or association or ecclesiastical society, secured by mortgage upon their property, unless the same shall be accompanied by the individual guarantee of some responsible party or parties, or by other collateral security of equal value to the amount of the sum loaned, and the directors or trustees of any such bank consenting to any loan contrary to the provisions of this section shall be held individually responsible to the full extent of such loan.

SEC. 1804. No savings bank having more than twenty-five thousand dollars deposits shall loan on personal security to any one person, company, or interest, more than three per cent of its deposits at the time of making such loan.

SEC. 1805. No savings bank shall buy, or lend any money upon, any obligation on which only one person or firm shall be holden, without taking additional security for the same equivalent to the guaranty or indorsement of some other responsible party.

Besides the ordinary safeguards which are in all savings bank laws there is one of no little importance that ought to aid materially in preventing incautious loans. We refer to the provision below.

SEC. 1806.—When any loan or investment is made by any savings bank, the names of the directors or trustees consenting thereto shall be entered upon the records of said bank, and said record shall be at all times open to the inspection of the corporators and auditors of said bank and the Bank Commissioners, and be *prima facie* evidence of the truth of the statements therein contained.

TRUST FUNDS—HOW LOANED OR INVESTED—We find in Section 495 of the General Statutes the following liberal provisions providing that trust funds may be loaned or invested in the same securities savings banks are authorized to invest in.

SEC. 495.—Trust funds, unless it is otherwise provided in the instrument creating the trust, may be loaned on the security of mortgages on unencumbered real estate in this State, double in value the amount loaned, or may be invested in such mortgages or in the bonds or loans of this State, or of any town, city, or borough of this State, or in any bonds, stocks, or other securities which the savings banks in this State are or may be authorized by law to invest in, or may be deposited in savings banks incorporated by this State.

CITIES, COUNTIES AND TOWNS IN THE STATE OF CONNECTICUT.

NOTE.—*For debts of minor civil divisions not found among the statements given below, see "Additional Statements" at the end of this State.*

The relation which the towns, cities and boroughs of this State bear to one another is peculiar, and requires a word of explanation. The State is divided into eight counties, and these counties are made up of towns, numbering in the aggregate 167. The towns are the civil unit, and on the assessed valuation (which is called the "Grand List of each town") is levied the tax for State purposes as well as the tax for town expenditures. Within the town is often situated a city or a borough, or both, all of which may at the same time have bonds outstanding. There are ten cities, each with one exception bearing the same name as the town in which it lies. Of late several towns and cities whose limits were about identical have been consolidated and the outstanding bonds of both town and city are reported together without distinction. This is the case with the city and town of Hartford, which previous to April, 1896, reported their debts separately. The city and town of New London have been consolidated and also Bridgeport city and town. On December 7, 1897, city, town and school district of New Haven were likewise consolidated.

The borough stands in about the same relation to the town as does the city. The grand list as determined for the town is used by both the city and the borough in levying taxes, the city, for instance, putting a tax of its own on its share of the total grand list of the town. This tax is additional to the town tax. In some instances the schools are in the charge of school districts, which also are empowered to issue bonds and to levy a tax, so that to cover the total tax paid by a city it is necessary to take into account the State, town, city and school district levies. In the statements which follow we give under one heading the town and city, wherever they bear the same name, for though distinct corporations, their debts are to a greater or less extent the debts of a single community.

ANSONIA.—FRANKLIN BURTON, Mayor. FRED M. DREW, Treasurer.

Ansonia is in New Haven County. By an act of the Connecticut Legislature of 1893 the borough, town and fire district of this name were consolidated to form the present city.

LOANS—	When Due.		
TOWN OF ANSONIA BONDS—		Demand notes	$10,500
4s, g., J&J, $100,000, g.	Jan. 1, 1912	Total debt Feb. 1, 1899	335,500
Subject to call after	Jan. 1, 1902	Sinking fund	4,000
CITY OF ANSONIA BONDS—		Tax valuation 1899	8,050,482
4s, g., M&N, $150,000, g.	May 1, '15	Assessment about actual value.	
BOROUGH OF ANSONIA BONDS—		Tax rate (per $1,000) '99	$9·00
3½s, A&O, $75,000	1908	Population in 1890 was	10,342
		Population in 1899 (est.)	13,000

BETHEL.—WILLIAM H. JUDSON, Treasurer.

This town is in Fairfield County.

LOANS—	When Due.		
FUNDING BONDS—		Total debt Aug. 12, 1899.	$62,300
4s, M&N, $18,000	1900-1908	Assessed valuation, real	1,138,219
($2,000 yearly on May 1.)		Assessed valuation, per'l.	69,545
4s, A&O, $30,000	Oct. 1, 1919	Total valuation 1898	1,207,764
Bonded debt Aug. 12, 1899	$48,000	Assessment about ¾ actual value.	
Floating debt	14,300	Tax rate (per $1,000) 1898	$15·00
		Population in 1890 was	3,401

INTEREST payable at the Importers' & Traders' Nat. Bank, N. Y.

BETHEL.—H. H. WOODMAN, Treasurer.

This borough is in Fairfield County.

LOANS—	When Due.		
WATER-WORKS BONDS—		Floating debt	$11,500
6s, M&S, $8,000	Sept. 1, 1903	Total debt Feb. 1, 1899	43,500
6s, M&S, 9,000	Sept. 1, 1908	Tax valuation 1898	1,038,782
WATER BONDS, 1895—		Estimated actual value	2,000,000
4s, A&O, 15,000	1915, '20, '25	Borough tax rate (per $1,000)	$5·00
($5,000 due each year on Oct. 1.)		Population in 1890 was	2,335
Bonded debt Feb. 1, '99	$32,000	Population in 1899 (est.)	3,000

INTEREST is payable at the Importers' & Traders' Nat. Bank, N. Y.

BLOOMFIELD.—A. R. WELLS, Clerk.

This town is situated in Hartford County.

LOANS—	When Due.		
RAILROAD BONDS—		Net debt Apr. 1, 1899	$55,833
4s, F&A, $32,000	Feb., 1900	Tax valuation, real	655,642
Bonded debt April 1, 1899	$32,000	Tax valuation, personal	119,663
Floating debt	32,704	Total valuation 1899	775,305
Total debt Apr. 1, 1899	64,704	Assessment from ¾ to actual value.	
Sinking fund	8,871	Tax rate (per $1,000) '99	$15·00
		Population in 1895 was	1,264
		Population in 1890 was	1,308

INTEREST is payable at the Mechanics' Savings Bank.

BRIDGEPORT.—BERNARD KEATING, Auditor.

This city is in Fairfield County. In 1889-90 the town and city of Bridgeport were consolidated, the city assuming the town's debt.

LOANS—	When Due.		
CITY & FUNDING BONDS—		Bonded debt Apr. 1, '99	$1,625,000
7s, J&J, $150,000	July 1, 1900	Floating debt	14,500
5s, J&J, 150,000	July 1, 1908	Total debt Apr. 1, '99	1,639,500
3½s, J&J, 125,000	July 1, 1915	Sinking fund	329,824
4s, J&J, 400,000	July 1, 1919	Net debt Apr. 1, 1899	1,309,676
4s, ..., 500,000	1924	Assessed valuat'n 1898	59,877,580
COURT HOUSE (TOWN BONDS)—		Assessment about actual value.	
4½s, J&J, $150,000	July 1, 1910	Tax rate (per $1,000) '99	$12·90
(Subject to call after July 1, 1900.)		Value city property	1,991,996
4½s, J&J, $150,000	June 1, 1918	Population 1890	48,856
(Subject to call after June 1, 1903)		Population 1899 (est.)	67,000

BRISTOL.—C. S. TREADWAY, Treasurer.

This town is situated in Hartford County.

LOANS—	When Due.		
FUNDING BONDS—		Floating debt	$83,197
4s, J&J, $26,000	Jan. 2, 1903	Total debt	233,197
(part each 5th year) to	Jan. 2, 1908	Sinking funds	23,962
4s, J&J, $100,000	July 1, 1927	Net debt Jan. 1, 1899	209,235
HIGH SCHOOL BONDS—		Tax valuation 1899	5,653,200
4s, J&J, $24,000	Jan. 1, 1901	Assessment is ⅓ actual value.	
($8,000 each 5th yr) to	Jan. 1, 1911	Town tax (per $1,000) '99	$10·00
Interest paid at Bristol Nat. Bk.		Population in 1890 was	7,382
Bonded debt Jan. 1, '99	$150,000.	Population in 1880 was	5,347

BROOKLYN.—THEODORE D. POND, Clerk.

This town is in Windham County.

LOANS—	When Due.		
4s, M&M, $28,000	May 1, 1903 to May 1, 1928	Total debt Sept. 14, '98	$28,420
($3,000 in 1903 and $5,000 in the years 1908-13-18-23-28.)		Sinking fund	1,769
Bonded debt Sept. 14, '98	$28,000	Net debt Sept. 14, 1898.	26,651
Floating debt	420	Total valuation 1897	1,281,245
		Tax rate (per $1,000) 1897	$10·50
		Population in 1890 was	2,628

INTEREST is payable at Town Treasurer's office.

CANTON.—J. H. BIDWELL, Treasurer.

This town is in Hartford County.

LOANS—	When Due.		
Notes, $5,000	1900	Sinking fund	$3,150
" 5,000	1905	Net debt Aug. 1, 1899	24,401
" 5,000	1910	Assessed valuation 1898	1,558,686
" 7,000	1915	Assessm't about 65% actual value.	
Funded debt Aug. 1, 1899	$22,000	Tax rate (Town) per M. 1897	$13·00
Floating debt	5,551	Population 1890	2,500
Total debt Aug. 1, 1899	27,551	Population 1899 (est.)	3,150

CHATHAM.—A. H. CONKLIN, Auditor.

This town is in Middlesex County.

LOANS—	When Due.		
RAILROAD AID BONDS—		Tax valuation, real	$537,832
4s, J&J, $40,000	Jan. 1, 1911	Tax valuation, personal	221,219
3·75s, J&D, 35,000	June 1, 1910	Total valuation 1898	759,051
3·65s, J&D, 37,000	June 1, 1909	Assessm't from ⅔ to ¾ act. value.	
Bonded debt Sept. 5, '99	$112,000	Tax rate (per $1,000) 99	$25·50
		Population in 1890 was	1,949

OPTIONAL.—Ten thousand dollars of the 4 per cent bonds are subject to call after 10 years and $10,000 after 15 years.

TAX FREE.—All of the town's bonds are exempt from taxation.

INTEREST payable at Central National Bank, Middletown, Conn.

COLCHESTER.—Wm. B. Otis, Treasurer.

This town is situated in New London County.

LOANS— *When Due.*
4s, M&N, $35,000....May, 1900, to
($1,000 due yearly) May, 1934
Town bonds and notes.....$58,000
Floating debt..... 3,989
Total debt Aug. 1, 1899... 61,989

Tax valuation 1898 .....$963,780
Assessment about ⅔ actual value.
Tax rate (per $1,000) 1899. $18·00
Population in 1890 was.....2,988
Population 1899 (est.).....2,500

DANBURY.—{CHARLES KERR, Mayor. {MORRIS MEYERS, Treasurer,

The City of Danbury is situated in Danbury Town, Fairfield County.

LOANS— *When Due.*
Improvement Bonds—
4s, J&J, $155,000....Jan. 1, 1920
4s, J&J, 100,000....July, 1923
Funding Bonds—
4s, M&N, $150,000...1927 to 1936
($10,000 annually and $50,000
in 1937, on May 1.)
Water Bonds—
4½s, J&J, $28,000....July 1, 1900
4½s, J&J, 30,000....July 1, 1905
4½s, J&J, 30,000....July 1, 1910

4s, J&J, $78,000....Jan. 1, 1900
(Payable $3,000 semi-an. to 1912.)
4s, J&J, $45,000....Jan. 1, 1920
Bonded debt Feb. 1, '99. $619,000
Floating debt..... 276,841
Total debt Feb. 1, 1899.. 895,841
Water debt (incl. above). 214,000
Total valuation 1898...13,346,823
Assessment is ½ actual value.
Value of city property... $600,000
Tax rate (per $1,000).... 10·00
Population in 1890 was.....16,552
Population in 1897 (est.)...19,000

INTEREST on the improvement bonds and on the water bonds of 1920 is payable at the National Park Bank, New York; on all other bonds at the Importers' & Traders' National Bank, New York.

DERBY—{EDWARD J. CONDON, Mayor. {CHARLES E. CLARK, Treasurer.

This city is situated in New Haven County. By enactment of the Legislature in 1893 the town of Derby, borough of Birmingham, and the school districts of the town, were consolidated under one form of government, assuming the name of the "City of Derby." The consolidation took effect on January 1, 1894, and the debts of the town, borough and school districts were assumed by the city.

LOANS— *When Due.*
Funding Bonds—
4s, A&O, $60,000..Oct. 1, 1908
4s, g., J&J, 102,000g.July 1, 1914
Improvement Bonds—
4s, ..., 10,000 July 1, 1906
Subject to call after July 1, 1897.
Bonded debt Jan. 1, '99..$172,000
Floating debt..... 8,956

Total debt.....$180,956
Sinking fund assets, &c.. 19,669
Net debt Jan. 1, '99..... 161,287
Interest is payable at Derby.
Tax valuation 1898....$5,001,266
Assessment same as actual value.
City tax (per $1,000) 1898...$9·00
Population (local estimate) ..7,500
Population in 1890 was.....5,969

EAST HADDAM.—J. H. Morton, Treas.

This town is in Middlesex County.

LOANS— *When Due.*
Funding Bonds—
3½s, ..., $9,900....Jan. 1, 1919
Refunding Bonds—
3½s, ..., $34,100...Jan. 1, 1919
Bonded debt Jan. 1, 1899..$44,000

Assessed valuation, per'l.$366,968
Assessed valuation, real. 681,380
Total valuation 1898....1,048,348
Assessment about ⅔ actual value.
Tax rate (per $1,000) 1898.$15·00
Population in 1890 was.....2,599

EAST HARTFORD.—J. O. Goodwin, Clerk.

This town is in Hartford County.

LOANS— *When Due.*
Bridge Bonds—
3·6s, A&O, $39,600....Oct. 1, 1919
Subject to call after Oct. 1, 1899
Bridge and Road Bonds—
4s, A&O, $60,000...Apr. 2, '04-'24
Bonded debt Feb. 4, 1899. 105,600
Floating debt..... 30,000

Total debt Feb. 4, 1899... $135,600
Available assets 8,000
Tax valuation 1898.....2,911,068
Assessment about ⅔ actual value.
Tax rate (per $1,000) 1898.$15·00
Population in 1899 (est.)....5,500
Population in 1890 was.....4,455

ENFIELD.—R. E. Spencer, Treasurer.

This town is in Hartford County.

LOANS— *When Due.*
Town Bonds—
4s, M&N, $50,000.....May 1, 1904
4s, M&N, 25,000.....Nov. 1, 1920
Subject to call.
Bonded debt Feb. 1, '99...$75,000

Ass'd valuation 1898...$2,721,337
Assessment about ⅔ actual value.
Tax rate (per $1,000) 1898..15·00
Population 1890 was.....7,199
Population 1880 was.....6,755
Population 1899 (estimated).7,000

INTEREST payable at the Thompsonville Trust Co.

ESSEX.—Thomas D Coulter, Clerk.

This town is in Middlesex County.

LOANS— *When Due.*
Refunding Railroad Bonds—
3·65s, A&O, $44,000..... .....
Macadam Notes—
....., $9,000.. .....
Net debt Sept. 1, 1899.....$53,000

Tax valuation 1899....$1,050,105
Assessment is ⅔ actual value.
Tax rate (per $1,000) 1899.$14·00
Population 1890 was.....2,035
Population 1899 (estimated).2,179

INTEREST is payable at the Essex Savings Bank.

TAX FREE.—All bonds are exempt from taxation.

FAIRFIELD.—O. C. Jennings, Treasurer.

This town is in Fairfield County.

LOANS— *When Due.*
Town Bonds—
.... $67,000.....1899-1925
Bonded debt Sept., 1898..$61,000
Floating debt..... 62,350

Total debt Sept., 1898... $123,350
Tax valuation 1897.....3,117,402
Tax rate (per $1,000) 1898...10·00
Population 1890 was.....3,868
Population 1880 was.....3,748

FAIRFIELD CO.—{JOHN H. LEIGHT, Treasurer. {HENRY LEE, Secretary County Commissioners. County seats are Bridgeport and Danbury.

LOANS— *When Due.*
County Bonds—
..s, ..., $45,000.....1913
Subject to call.....1903
Jail Bonds—
3½s, J&J, $60,000....July 1, 1909
Subject to call after July 1, 1899

Bonded debt Aug. 1, '99 $105,000
Tax valuation 1898...130,235,714
Assessment about actual value.
Population in 1890 was....150,081
Population in 1880 was....112,042

GLASTONBURY.—O. R. Morgan, Treas.

This town is in Hartford County.

Funding Bonds—
4s, J&J, $95,000.....1903-1928
($15,000 in 5, 10, 15 & 20 years &
$35,000 in 30 years.)
Bonded debt Sept. 15, '98..$95,000
Floating debt..... 3,400

Total debt Sept. 15, '98.. $98,400
Assessed valuation 1898.1,740,261
Tax rate (per $1,000) '99...$16·00
Population 1890 was.....3,457
Population in 1880 was.....3,580

GREENWICH.—Hiram June, Treasurer.

This town is in Fairfield County.

Town debt 1898..... $317,020
Town valuation 1899....8,347,429
Tax rate (per $1,000).... 13·00
Borough debt 1897 46,443

Borough valuation '97.$1,683,471
Borough tax rate (p $1,000).$8·00
Population in 1890 was.....10,133

GROTON.—John O. Fish, Treasurer.

Groton is in New London County.

LOANS— *When Due.*
Refunding—
4s, M&N, $40,000.....May 1, 1900
($5,000 biennially) to May 1, 1915
4s, M&N, $20,000.....May 1, 1908
Bonded debt Feb. 1, 1898...$65,000

Floating debt $26,341
Total debt Feb. 1, 1898.. 91,341
Total valuation 1898 2,174,975
Assessm't from ½ to ⅓ act'l value.
Total tax (per $1,000) '97...$15·00
Population 1890 was.....5,539

INTEREST on the 6s is paid by the Mystic River National Bank at Mystic; on the 4s by the Town Treasurer.

HARTFORD.—{MILES B. PRESTON, Mayor. {C. C. STRONG, Treasurer.

The town and city of Hartford were consolidated on April 1, 1896, and their debts are no longer reported separately.

LOANS— NAME AND PURPOSE.	Interest. Rate	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Funding bonds.....1893	4g,	J & J	July 1, 1918	$290,000
Park improvement..1896	3½,g,	J & J	Jan. 1, 1926	150,000
do 1897	3½,g,	J & J	Jan. 1, 1926	150,000
Paving bonds 1898	3½,g,	J & J	Jan. 1, 1938	100,000
Municipal bonds....1898	3½,g,	J & J	Jan. 1, 1938	200,000
Police department..1898	3½,g,	J & J	Jan. 1, 1923	75,000
Consolidated bonds*.1889	3	J & J	July 1, 1909	750,000
Refunding bonds....1897	3½g,	J & J	Jan. 1, 1922	800,000
do do 1897	3½g,	M & N	May 1, 1922	270,000
Improvement bonds.1897	3½g,	J & J	Jan. 1, 1922	250,000
Water.....1874	6	F & A	Aug. 1, 1899	202,000
do 1892	5	J & J	July 1, 1900	48,000
do 1893	4g.	J & J	July 1, 1918	475,000
do (Reservoir)...1893	4g.	J & J	July 1, 1908	200,000

(Subject to call after July 1, 1908.)

* Non-taxable.

PAR VALUE.—The city's bonds are all for $1,000 each.

INTEREST on all of the city bonds is payable at the city treasury

TOTAL DEBT, Etc.—

	Apr. 1, 1899.	*Apr.* 1, 1898.	*Apr.* 1, 1897.
Total bonded debt.....	$3,960,000	$3,960,000	$3,487,000
Floating debt.....	282,211	121,455	194,181
Total debt.....	$4,242,211	$4,081,455	$3,681,181
Sinking fund.....	380,326	313,732	309,851
Water debt (included).....	925,000	925,000	970,000

WATER DEPARTMENT is self sustaining, raising from water rents $30,000 to $40,000 each year above interest on its bonds and all ordinary expenses.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows:

Years.	*Real Estate.*	*Personal Property.*	*Total.*	*Tax Rate.*
1898.....	$46,265,130	$17,594,593	$63,859,723	*$17·50
1897.....	44,064,148	17,267,100	61,331,248	17·00
1896.....	39,471,428	16,163,055	55,634,483	*17·00
1895.....	36,808,488	16,403,193	53,211,681	17·00
1890.....	30,596,238	16,629,086	47,225,324	20·50
1889.....	30,171,885	16,048,479	46,220,364	20·50
1888.....	27,847,349	19,500,122	47,347,471	20·50

* School tax (average $3 per $1,000) additional.

POPULATION.—In 1890 the population of Hartford was 53,230 in 1880 it was 42,553; 1899 estimated at 77,000.

Hartford "First School District."—George C. Bailey, Chairman of Commissioners.

LOANS— *When Due.*
4s, ..., $100,000....May 1, 1927 (Subject to call after May 1, 1907)

Hartford "Arsenal School District."—G. H. Burt, Treasurer.

LOANS— *When Due.*
4s, ..., $100,000.....1917

LOANS— *When Due.*
4s, J&D, $20,000.....June 1, 1917

HUNTINGTON.—J. Tomlinson, Treasurer.

This town is in Fairfield County. (P. O. Shelton.)

LOANS— *When Due.*
4s, J&J, $75,000.....July 1, 1917
Bonded debt Jan. 1, '99...$75,000
Floating debt..... 15,000

Total debt Jan. 1, '99... $90,000
Assessed valuation '98..4,019,470
Tax rate (per M.) '98 (abt.)...$7·00
Population in 1890 was.....5,958

KILLINGLY.—F. T. Preston, Treasurer.

This town is in Windham County.

LOANS— *When Due.*
Funded Loan 1893—
4s, M&N, $74,526.....On demand
Total debt Jan. 1, 1899...$126,048

Tax valuation 1898....$2,443,763
Tax rate (per $1,000) 1898.$15·00
Population 1890 was.....7,027
Population 1880 was.....6,921

The funded loan of 1893 is held by the Chelsea Savings Bank, Norwich, Conn. The town pays interest on this loan at the rate of 5 per cent, the additional 1 per cent being credited to a sinking fund.

LITCHFIELD.—G. M. Woodruff, Treasurer.

Litchfield Village is the county seat of Litchfield County.

LOANS— *When Due.*
Railroad Bonds—
4s, J&D, $20,000..... On deman
4s, J&D, 20,000.....June 1, 1901
6s, J&D, 20,000.....June 1, 1906
6s, J&D, 20,000.....June 1, 1911
Interest is payable in Litchfield.
Bonds are all tax free.

Floating debt, 4½ & 5s.. $8,000
Total debt Jan. 1, '99... 88,000
Tax valuation, real.....2,345,234
Tax valuation, personal. 560,140
Total valuation 1898....2,905,374
Assessment about actual value.
Total tax (per $1,000) '98 $10·00

Bonds are all subject to call five years before date of maturity.

POPULATION.—Population, including borough, in 1890 was 3,304; in 1880 was 3,410; in 1870 was 3,113.

MERIDEN.—{AMOS IVES, Mayor. {HERMAN HESS, City Clerk.

The town and city of Meriden are situated in New Haven County. During the year 1896 the town of Meriden voted to consolidate the schools and assume the debt of all the school districts, amounting t $61,010 45.

CITY OF MERIDEN BONDS.

LOANS— *When Due.*

FUNDING BONDS—
4s, J&J, $50,000.....July 1, 1914

SEWER BONDS—
4s, M&N, $130,000.May 1,'00 to '12
4s, M&N, 5,000....May 1, 1913

WATER BONDS—
3½s, J&D, $20,000.....June, 1900
4s, M&N, 200,000.May1,'01 to '10
4s, M&N, 10,000.May 1, 1911

WATER BONDS—(Cont.)—
4s, J&J, $50,000.July, '11 to '13

Bonded debt Dec. 1, '98	$495,000
Floating debt.....	104,351
Total debt Dec. 1, 1898.	599,351
Water debt (included)..	337,851
Assessed valuation '97.	12,101,434
Tax rate (per $1,000) '97...	$10·50
Population in 1890 was....	21,652

TOWN OF MERIDEN BONDS.

WAR AND HIGH SCHOOL—
4s, 4½s & 6s, $260,000.1896 to '12
Total debt Aug. 1, 1898..$332,538

Assessed valuat'n '98	$16,610,510
Tax rate (per $1,000) '98.	$10·50
Population in 1890 was.....	25,423

INTEREST on the city's water and sewer and funding bonds is payable at the Importers' & Traders' National Bank, New York; on the improvement bonds at the Fourth National Bank, New York.

MIDDLETOWN.—{HENRY E. WEEKS, Mayor. JAMES P. STOW, Treasurer.

Middletown City is situated in the town of Middletown, Middlesex County. The city and town are distinct corporations, and the debts of both are given below:

CITY OF MIDDLETOWN DEBT.

LOANS— *When Due.*

FUNDING DEBT BONDS—
4s, A&O, $25,000.....Oct. 1, 1909
4s, M&N, 25,000.....Nov. 1, 1914
4s, A&O, 25,000.....Oct. 1, 1914
(Subject to call after Oct. 1, 1904)

MUNICIPAL BUILDING—
4s, M&N, $36,000.....
(Subject to call after May 1, 1905)

SEWER BONDS—
6s, J&D, $53,000....Dec. 1, 1901
4s, M&S, 28,000.Mar.1, '04 to '17
4s, M&N, 35,000.....
(Subject to call after May 1, 1905)

LOANS— *When Due.*

WATER BONDS—
4s, M&N, $20,000....May 1, 1908
4s, F&A, 20,000..Feb., '00 to '09
3·65s, J&J, 55,000...July 1, 1915
4s, J&J, 200,000 .. July 1, 1942

Bonded debt Jan. 1, '98.	$526,000
Water debt (included)...	299,000
Water sinking fund.....	14,485
Assessed valuation '97..	6,201,743
City tax rate (per M.) '98....	$9·00
Population in 1890 was.....	9,018
Population in 1897 (est.)...	12,000

TOWN OF MIDDLETOWN DEBT.—W. C. HOWARD, Town Treasurer.

RAILROAD BONDS—
4s, F&A, $244,000. .Aug. 1, 1910
4s, J&J, 180,000.Jan.,'00 to '08
3·65s, J&D, 340,000...June 1, 1909

Bonded debt Jan. 1, '98..	$804,000
Assessed valuation '98..	8,925,435
Population in 1890 was.....	15,205
Population in 1897 (est.)...	18,000

MILFORD.—SANFORD HAWKINS, Treasurer.

This town is in New Haven County.

LOANS— *When Due.*

TOWN BONDS—
5s, $3,000.....
4s, J&J, $29,900.....Jan. 1, 1915
4s, $45,600.....
Int. payable at Treasurer's office.
Bonded debt Sept. 22, '98.$78,500

Floating debt.....	$3,492
Total debt Sept. 22, 1898	81,992
Assets.....	16,679
Net debt Sept. 22, 1898..	65,323
Tax valuation 1899.....	1,751,123
Tax rate (per $1,000) '99...	$15·00
Population in 1890 was.....	3,811

NAUGATUCK.—GEORGE F. WIGMORE, Treas.

This borough is in New Haven County.

LOANS— *When Due.*
4s, ... $45,000.....Mar. 1, 1907

REFUNDING BONDS—
4s, A&O, $100,000...April 1, 1912
Bonded debt Aug. 1, '99..$140,000
Floating debt..... 78,704

Total debt Aug.1, '99	$218,704
Tax valuation 1898.....	6,887,000
Tax rate (per $1,000) 1898.	$13·00
Population in 1890 was.....	6,218
Population in 1899(est.) ...	10,000

NEW BRITAIN.—{MORRIS C. WEBSTER, Mayor. S. W. CLARK, Treasurer.

The city of New Britain is situated in Hartford County. The town and city have separate debts, as shown below.

CITY OF NEW BRITAIN DEBT:

LOANS— *When Due.*

CITY BONDS—
4s, J&J, $15,000.....July 1, 1913

SCHOOL BONDS—
4s, J&J, $160,000.....Part yearly
3½s, F&A, 50,000 ....Aug. 1, 1929
(Subject to call Aug. 1, 1914.)

SEWER BONDS—
4s, A&O, $15,000.....Oct. 1, 1925
Optional after Oct. 1, 1910
4s, F&A, $100,000....Aug. 1, 1918
4s, F&A, 50,000....Aug. 1, 1925
3s, J&J, 35,000....July 1, 1913

LOANS— *When Due.*

SEWER BONDS (Con.)—
4s, F&A, $50,000 ...Aug. 1, 1925
(Subject to call after Aug.1,1910)
3½s, J&J, $150,000...July 1, 1924

STREET BONDS—
4s, ..., $50,000.....Aug. 1, 1925

WATER BONDS—
4s, J&J, $30,000.....July 1, 1908
4s, J&J, 20,000 ....Mar. 12, 1909
4s, F&A, 200,000.....Aug. 1, 1918
Optional after Aug. 1, 1908
4s, F&A, $200,000....July 1, 1927
3½s, ... 40,000 ...Aug. 1899-02

TOWN OF NEW BRITAIN DEBT—AUGUST VOIGT, Treas.
Town bonds..... due in 1894 & 1911 $175,000

TOTAL DEBT.—The bonded city debt May 1, 1898, was $908,500; sinking funds, $90,841; net debt, $817,659. Total town debt in 1895 was $195,180.

ASSESSED VALUATION.—The city's assessed valuation in 1897 was $9,162,772. Total tax in 1896 (per $1,000), $14·25.

The town's assessed valuation in 1898 was $10,205,502; town tax (per $1,000) was $10·00.

POPULATION.—The town's population (including the city) in 1890 was 19,007; in 1880 it was 13,979; in 1897 about 25,000.

NEW CANAAN.—FRANCIS M. BLISS, Treas.

New Canaan is in Fairfield County.

LOANS— *When Due.*

FUNDING BONDS—
3½s, M&S, $100,000 Sept.15,1929
Bonded debt Oct. 1, '99.. $100,000
Tax valuation, real..... 1,636,992

Tax valuation, personal.	$341,573
Total valuation 1898....	1,978,565
Assessment about ⅘ actual value.	
Total tax (per $1,000) '98..	$10·00
Population in 1890 was.....	2,701

INTEREST is payable at the U. S. Mortgage & Tr. Co., N. Y. City.

NEW HAVEN—{C. T. DRISCOLL, Mayor. J. N. ROWE, Comptroller.

This city is the county seat of New Haven County. By an act of the General Assembly the city, town and school district of New Haven were consolidated December 7, 1897, under one government, and the city assumes the assets and liabilities of the other two governments.

NEW HAVEN CITY BONDS

BRIDGE BONDS— *When Due.*
4s, $25,000.....Oct. 1, 1914
4s, 40,000.....Oct. '15 & '16

BOULEVARD SEWERAGE—
3½s, J&D, $175,000..June, '02-'08

PAVING BONDS—
4s, $250,000.Oct.1,1901, to Oct. 1, 1916 ($62,500 due every 5 y'rs).

LIBRARY BONDS*—
4s, J&J, $100,000...Jan. 1,-'10-'19

CITY SEWERAGE—
7s, A&O, $250,000...Oct. 1, 1901
4s, A&O, 650,000 ..Apr. 1, 1910, to Apr.1,1925 ($25,000 due yrly).
4s, J&D, 100,000... .1926 to 1929
3½s, F&A, 75,000...Feb. 1, '00-'04

TOWN OF NEW HAVEN DEBT.

Air Line RR. bonds....	1889	3½	J & J	July 1, 1910 ($25,000 due yearly) to July 1, 1929	$500,000
East Haven, ref.....	1887	4	M & N	1897 to 1907	60,000
Funding.....		3½	J & J	July 1, 1909	200,000
			Subject to call after July 1, 1899		
Park bonds.....	1890	3½	J & J	1940	100,000
			Subject to call 1910		
do do		4	....	.....	100,000
Quinipiac bridge.....		4	M & N	 1902	25,000
			Subject to call.		
War loan.....		6	....	.....	18,200

* Exempt from taxation.
† Payment is provided for by sinking fund.
For School District Debt see separate statement further below.

NEW HAVEN CITY SCHOOL DISTRICT

LOANS— *When Due.*
4s, F&A, $230,000.....1909-1920
($20,000 yearly on Aug. 1.)

4s, M&N, $70,000.....1921-1924
4s, F&A, 75,000.....1925-1928
4s, M&N, 125,000.....1929-1934

PAR VALUE OF BONDS.—The bonds are all for $1,000 each except the town war bonds, part of which are for $200 and $500.

INTEREST on all issues is paid at the City Treasury, except that interest on the school district bonds is payable at the New Haven County National Bank at present.

TOTAL DEBT, SINKING FUND, ETC.—

	Oct. 1, '98.	*Dec.* 13, '97.	*Dec.* 1, '96.
Total bonded debt of city.....	$1,430,000	$1,445,000	$1,295,000
Floating debt.....	.....	32,336	32,336
Total debt city.....	$1,430,000	$1,477,336	$1,327,336
Sinking fund.....	204,584	188,937	354,837
Net debt.....	$1,225,416	$1,288,399	$972,499
Total bonded debt of town.....	$1,003,200	$1,006,200	$1,007,200
Floating debt.....	166,029	166,029	166,029
Total town debt.....	$1,169,229	$1,172,229	$1,173,229
Total debt of School District..	$500,000	$500,000	.....
Floating debt.....	230,000	344,012	.....
Total debt of School District.	$730,000	$844,012	.....
Total indebtedness of consolidated city.....	$3,124,645	$3,304,640	.....

The total indebtedness of the school district on December 1, 1895, was $706,675. The district owns land appraised at $1,191,298.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been approximately as follows, real estate being taken at "about 51 per cent actual value:"

Years.	*Total Valuation.*	*Rate of Tax per $1,000.*	*Years.*	*Total Valuation.*	*Rate of Tax per $1,000.*
1898.....	$62,159,080	$18·00	1893.....	$54,500,000	$21·00
1897.....	57,683,452	24·00	1891.....	51,995,329	19·50
1896.....	56,000,000	22·50	1890.....	52,171,131	19·50
1895.....	53,800,000	21·00			

The Grand List does not include property estimated as follows on January 1, 1896:

Yale College, estimated at.....	$6,000,000
School-houses, estimated with contents and land.....	1,500,000
Churches and institutions.....	2,000,000
State, county, town and city public property.....	800,000
Railroad property and other lawful exemptions	2,700,000
Total.....	$13,000,000

POPULATION.—In 1890 population of the city was 85,981; in 1880 it was 62,882; in 1897 it was estimated at 110,000.

NEW HAVEN CO.—HIRAM JACOBS, Treasurer.

County seat is New Haven.

LOANS— *When Due.*
3½s, g., M&N, $140,000, g. Nov. 1, '15
Optional at 2 per cent premium.

Bond. debt Feb. 1, '99.	$140,000
Tax valuation 1898 .	162,297,142
Population in 1890 was...	209,058

NEW LONDON {C. G. BECKWITH, Mayor. JOHN MCGINLEY, Treasurer.

The town and city are under one government and the following statement includes both.

LOANS— *When Due.*

ANNEXATION BONDS—
3½s, ..., $11,500 1919

FLOATING DEBT BONDS—
7s, J&J, $100,000.....Jan. 1, 1905

PARK BONDS—
4s, M&N, $25,000..... 1918

SCHOOL BONDS—
4s, J&J, $21,000..... 1919
4s, J&J, 63,000..... 1920
4s, J&J, 40,000..... 1924
4s, J&J, 60,000..... 1925

SEWER BONDS—
4s, J&J, $10,000..... 1917

SEWER BONDS—(Con.)
3½s, J&J, $35,000.....July 1, 1911
3½s J&J, 20,000.....July 1, 1919

WATER BONDS—
7s, J&J, $250,000.....Jan. 1, 1900
4s, J&J, 116,000..... 1919
4s, ..., 60,000..... 1924

Bonded debt Aug.1, '99	$811,000
Water debt (included)	426,000
Assessed valuation '98.	9,676,981
Assessment about ⅔ actual value.	
Tax rate (per $1,000) 1898.	$16·00
Population 1890	13,757
Population 1899 (est.).....	18,000

INTEREST on the bonds is payable at the office of the Treasurer.

NORWALK.—{C. L. GLOVER, Mayor. H. D. PRICE, City Treasurer. W. A. CURTIS, Town Treasurer.

The town of Norwalk, in Fairfield County, contains the city of Norwalk, whose debt is included below. The city of South Norwalk whose statement is given under its own name is also in this town.

TOWN DEBT, VALUATION, ETC.

LOANS— *When Due.*
Town bonds, $100,000.....1921
Total debt 1896.....260,955

Tax valuation 1895...	$13,416,597
Tax rate (per $1,000).....	$5·00

CITY DEBT, VALUATION, ETC.

LOANS— *When Due.*

REFUNDING FUNDED DEBT—
3½s, J&J, $50,000...July 1, 1929
Subject to call after Jan., 1919.
3½s, ... $300,000...Sept. 1, 1918

SEWER BONDS—
4s, J&J, $75,000.....July 1, 1907
4s, J&J, 75,000.....July 1, 1908

REFUNDING WATER BONDS—
3½s, g., J&J, $200,000.July 1, '29
Subject to call after Jan. 1919.

MUNICIPAL PURPOSES—
4s, g., J&J, $50,000, g..May 1, 1935

WATER BONDS—
4s, g., J&J, $50,000....May 1, 1935

Bond. debt Feb. 1, 1899..	$500,000
Floating debt.....	28,651
Total debt.....	528,651
Sinking funds about.....	30,000
Net debt Feb. 1, 1899....	498,651
Water debt (incl)	252,500
Tax valuat'n 1898.	5,064,691
Assessm't about 9/10 actual value	
City tax (per $1,000) 1898..	$8·50

INTEREST on the gold bonds due in 1935 is payable at American Exchange National Bank; other interest payable in Norwalk.

POPULATION.—Population of the town (including Norwalk and South Norwalk) was in 1890, 17,747; in 1880, 13,956; in 1870, 12,119.

NORWICH—H. W. Tibbits, Treasurer.

Norwich is in New London County. The city and town have separate governments, keep separate accounts and have separate debts.

LOANS— NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
City of Norwich Debt.				
City debt bonds, ref., 1883	4	A & O	Oct. 1, 1913	$125,000
Court house.....	7	J & J	Jan. 1, 1905	164,000
Funding bonds.....	3½	J & D	June 1, 1925	166,000
Sinking fund bonds of 1877...	5	A & O	Apr. 1, 1907	160,000
do do 1878...	5	A & O	Apr. 1, 1908	50,000
Water fund bonds 1890.....	5	J & J	Jan. 1, 1910	50,000
do do	5	A & O	April 1, 1908	100,000
Refunding water bonds.....	3½	J & J	Jan. 1. 1923	150,000
Town of Norwich Debt Oct. 1, '99—Sam'l H. Freeman, Treasurer.				
Court house bonds.....	7	semi-an.	1905	160,000
Refunding town debt bonds...	3½s	A & O	1913	115,000

PAR.—The city's bonds are all for $1,000 each.

TAX FREE.—All the issues of city bonds are exempt from taxation.

INTEREST on city bonds is paid by city treasurer, and in some cases in Boston also.

TOTAL DEBT.—For a series of years city's debt has been:

	May 15,'98.	May 15,'97.	May 15,'95.
Total bonded debt of city.....	$965,000	$965,000	$799,000
Certificates outstanding.....	.....	.....	165,431
Total	$965,000	$965,000	$964,431
Balance in treasury.....	7,562	4,233	.....
Net debt.....	$957,438	$960,767	.....
Water debt included above.....	$366,000	$366,000	.....

The sinking fund receives yearly ½ mill on city and town list.

CITY PROPERTY.—The city owned property in 1898 valued at $1,073,995. This included buildings, fire department, etc., as well as water works, which were held at $800,000. In the year 1897-98 the regular receipts of the water works were $51,929 25; expenditures $21,303 24.

ASSESSED VALUATION.—Property assessed "at ¾ cash value."

Years.	Real Estate.	Personal Property.	Total.	City Tax per $1000.
1899.....	.....	.....	$13,912,997	$10·00
1895.....	.....	.....	10,340,484	10·00
1894.....	.....	.....	10,108,692	10·00
1893.....	$8,062,744	$1,999,476	10,062,220	10·00
1892.....	7,981,334	2,087,514	10,068,848	10 00
1891.....	7,857,924	2,023,101	9,881,025	10·00
1890.....	7,826,459	2,129,351	9,955,810	9·50
1880.....	7,438,097	2,976,028	10,414,125	8·00

The town grand list in 1898 was $13,940,553; tax rate (per $1,000) 1898, $6·50, this being additional to city tax as above given.

POPULATION.—In 1890 population of city was 16,156; in 1880 15,112. Population of town 1890, 23,048; 1880, 21,143.

ORANGE.—{WALTER A. MAIN, 1st Selectman. DONALDSON S. THOMPSON, Treasurer.

This town is in New Haven County.

LOANS—	When Due.
Funding Bonds (Gold)—	
4s,g, J&J, $100,000 g.	Jan. 1, 1916
Bonded debt Jan. 1, '99..	$100,000
Floating debt	35,000
Total debt Feb. 1, 1899 ..	135,000

Tax valuation 1899.....	$3,454,429
Assessment is ½ actual value.	
Total tax (per $1,000) '98..	$18·00
Population in 1890 was.....	4,537
Population in 1880 was.....	3,341
Population 1899 (est.).....	8,000

PLAINFIELD.—S. L. Adams, Treasurer.

This town is in Windham County.

LOANS—	When Due.
4s, M&N, $5,000.....	
4s, M&N, 25,000....	1906 to 1926
($5,000 every fifth year.)	
Bonded debt Sept. 1, 1898.	$30,000

Total debt Sept. 1, 1898.	$49,000
Tax valuation 1898.....	2,068,256
Tax rate (per $1,000) 1899..	10·00
Population 1890	4,582

INTEREST is payable at the Nat. Tradesmen's Bank, New Haven

PORTLAND.—Chas. H. Edwards, Treas'r

Portland is in Middlesex County.

LOANS—	When Due.
Refunding Bonds—	
4s, M&N, $100,000 ...	Nov. 1, 1905
3·65s, J&J, $85,000...	July 1, 1909
.... $91,000	.....
Interest payable at Town Treas'y.	
Bonded debt Feb. 1, '99..	$282,000

Floating debt.....	$3,925
Total debt Feb. 1, 1899..	285,925
Tax valuation 1898.....	1,872,149
Assessment about ⅔ actual value.	
Total tax (per $1,000) '98..	$20·00
Population in 1890 was....	4,687

TAX FREE.—The bonds of the town are exempt from taxation.

PRESTON.—Charles H. Barnes, Treasurer.

This town is in New London County.

LOANS—	When Due.
War and Bridge Bonds—	
6s, J&J, $50,000.....	Jan. 1, 1900
4s, J&J, 40,000.....	Apr. 1, 1906
Total debt Jan., 1898.....	$90,000
Tax valuation, real.....	815,568

Tax valuation, personal.	$63,922
Total valuation 1897.....	879,490
Tax valuation 1898.....	937,181
Assessment about ⅔ actual value.	
Total tax (per $1,000) '97...	$16·00
Population in 1890 was.....	2,555

INTEREST is payable at the Second National Bank, Norwich, Conn

PUTNAM.—James W. Manning, Treasurer.

This town is in Windham County.

The town has no bonded debt.	
Float'g debt Sept., 1898.	$72,625
Tax valuation 1898.....	3,316,744
Assessment about ⅔ actual value.	

Tax rate (per $1,000) '97.....	$9·00
Population in 1890 was.....	6,512
Population in 1897 (est.).....	6,800

CITY INDEBTEDNESS—L. H. Fuller, Mayor.

Street Impt. Bonds—	
3½s, J&J, $20,000....	July 1, 1929
Bonded debt Aug. 1, '99...	$20,000
Floating debt.....	15,000

Total debt Aug. 1, '99.....	$35 000
Total valuation 1899....	3,100,000
City tax (per M.) '99.....	6·50
Population 1899 (est.).....	7,500

RIDGEFIELD.—H. K. Scott, Clerk.

This town is in Fairfield County.

LOANS—	When Due.
Funding Bonds—	
3½s, F&A, $60,000...	Aug. 1, 1929
(Subject to call after Aug. 1, 1917.)	
Bonded debt Oct. 1, '98...	$60,000
Floating debt.....	6,610

Total debt Oct. 1, '98.....	$66,610
Sinking fund assets.....	2,000
Tax valuation 1898....	$1,763,237
Total tax (per $1,000) 1898.	11·00
Population 1899 (est.).....	2,500
Population 1890.....	2,235

ROCKVILLE.—{E. L. HEATH, Mayor. FRANK GRANT, Treasurer.

This City is in Tolland County.

LOANS—	When Due.
Sewer Bonds—	
4s, J&J, $50,000.....	Jan. 1, 1925
Optional after Jan. 1, 1900.	
4s, J&J, $90,000.....	July 1, 1927

Total bond. debt Feb. 3,'99	$140,000
Interest payable at Treas'r's office.	
Assessed valuation '97.	$2,592,235
Assessed valuation '98.	$6,739,897
Assessm't in '98 about full value.	
Tax rate (per $1,000) 1899.	$30·00

SIMSBURY.—A. S. Chapman, Treasurer.

This town is in Hartford County.

LOANS—	When Due.
Railroad Bonds—	
4s, J & J..	$18,000.. July 1, 1900
($2,000 yearly) to	July 1, 1908
4s, J & J...	$4,000.. July 1, 1909
Bonded debt Sept. 22, '99.	$22,000
Floating debt.....	10,000

Total debt Sept. 22, '99..	$32,000
Tax valuation 1898.....	1,470,166
Assessment about ⅔ actual value.	
Total tax (per $1,000) 1898.	$14·00
Population in 1890 was.....	1,874
Population in 1880 was.....	1,830
Population in 1899 (est.)	2,000

TAX FREE.—All bonds issued by this town are exempt from taxation

INTEREST is payable at the Hartford National Bank.

SOUTHINGTON.—E. G. Lewis, Treasurer

This town is in Hartford County.

LOANS—	When Due.
4s, J&J, $90,000.....	1907-1927
($30,000 due every 10 years.)	
Total debt Feb. 6, 1899.	$90,000
Sinking fund	7,337
Net debt Feb. 6, 1899...	82,663
Water debt (included)...	15,000

Assessed valuat'n, real	$1,397,648
Assessed val't'n, pers'l..	1,186,608
Total valuation 1898....	2,584,256
Assessment 60% actual value.	
Tax rate (per $1,000) 1898.	$18·50
Population 1899 (est.).....	5,600
Population 1890.....	5,501

SOUTH NORWALK.—{Dr. J. M. COBURN, Mayor. G. F. WATERS, Ch. F. Com.

This city is in Norwalk Town, Fairfield County.

LOANS—	When Due.
Electric Light Bonds—	
4s, .., $20,000.....	Apr. 1, 1928
Library Bonds—	
4s, ..., $5,000.....	Apr. 1, 1928
Refunding Bonds—	
4s, J&J, $90,000.....	July 1, 1913
(Subject to call 1903.)	
Water Bonds—	
6s, J&J, $40,000.....	July 1, 1906
4s, J&J, 9,000.....	July 1, 1900
4s, J&J, 52,000.....	July 1, 1909
4s, J&J, 9,000.....	July 1, 1910

Water Bonds—(Con.)—	
4s, J&J, $12,500.....	Apr. 1, 1910
4s, J&J, 47,500.....	Apr. 1, 1911
4s, J&J, 30,000.....	July 1, 1925
Bonded debt Jan. 14, '99.	$315,000
Floating debt.....	30,500
Total debt Jan. 14, 1899	345,500
Water debt (included)...	200,000
Assessed valuation '99..	5,000,000
Assessment about actual value.	
City & town tax (per M.) '99.	$14·50
Population in 1899 (est.)...	7,500
Pop. of town in 1890 was...	17,747

INTEREST on refunding bonds is payable in South Norwalk and on water bonds in New York.

SPRAGUE.—Peter S. Cote, Treasurer.

This town is in New London County.

LOANS—	When due.
Town Bonds—	
6s, Mar., $45,000....	Mar. 27, 1906
Bonded debt Sept. 15, 1898	$45,000
Floating debt.....	16,700
Total debt.....	61,700
Sinking funds.....	12,380

Net debt Sept. 15, 1898 ...	$49,320
Town has no water debt.	
Tax valuation 1898.....	605,946
Assessment about ⅔ actual value.	
Total tax (per $1,000) '98...	15·00
Population 1890.....	1,106
Population 1895 (estimated).	1,006

INTEREST is payable at Merchants' National Bank, Norwich, Conn.

STAMFORD (City).—H. S. McConkey, Treas.

This city is in Fairfield County.

LOANS—	When Due.
Sewer Bonds—	
4s, M&N, $5,000	May 1, 1901
4s, M&N, 20,000.....	Nov. 1, 1901
4s, M&N, 5,000	May 1, 1906
4s, M&N, 20,000.....	Nov. 1, 1906
Interest payable at Stamford.	

Bonded debt Aug. 15,'98	$125,000
Floating debt.....	160,000
Total debt Aug. 15,'99.	285,000
Sinking fund.....	20,500
Net debt Aug. 15, 1899.	264,500
Tax valuation 1899.....	18,000,000
Assessment abt. 75% actual value	

The city's tax rate (per $1,000) in 1899 was $8·00 in one district, $6·50 in another and $5·00 in the third. The population in 1899 was estimated at 20,000.

STAMFORD (Town).—W. D. Daskam, Treas.

This town is in Fairfield County.

LOANS—	When Due.
Town Hall, 1890—	
4s, A&O, $94,000	Oct 1, 1910
Schools and Bridges, 1893—	
4s, F&A, $96,000.....	Aug. 1, 1923
High School—	
4s, F&A, $75,000..	Aug. 1, 1914-24
Interest is payable in Stamford.	
Funding Bonds—	
4s, F&A, $75,000g....	Feb. 1, 1927

Bonded debt Feb. 1, '99.	$340,000
Floating debt.....	55,000
Total debt.....	395,000
Sinking funds.....	55,297
Net debt Feb. 1, 1899....	339,703
Tax valuation 1898.....	12,983,011
Assessment about ⅗ actual value.	
Town tax (per $1,000) '98..	$12·00
Population 1890 was.....	15,700
Population in 1899 (est.)...	20,000

STONINGTON.—E. B. Hinckley, Town Treas.

Stonington is in New London County. The debts of both town and borough are given below.

LOANS—	When Due.
Town Debt, Etc.	
War Bonds—	
4s, ... $28,000.....	1902
Bonded debt Sept. 7, '99.	$28,000
Floating debt.....	23,313
Total debt.....	51,313
Balance in treasury.....	7,000
Net debt Sept. 7, 1899...	44,313

Tax valuation 1898	$2,724,212
Tax rate (per $1,000) 1898...	12·50
Population (local est.) 1899..	8,000
Population 1890 was.....	7,184
Borough Debt, Etc.	
Total debt Aug. 1, 1899..	$30,000
Tax valuation 1898.....	587,627
Boro'gh tax (per $1,000) '98.	$10·00
Population 1899 (estimated).	2,000

SUFFIELD.—Wm. L. Loomis, Clerk.

This town is in Hartford County.

LOANS—	
Town note.....	$5,495
Town notes, 4½%.....	35,115
Town notes, 5%.....	12,000
Town notes, 4s.....	5,000

Total debt Feb. 1, 1899..	$57,610
Assessed valuation 1899.	2,426,000
Tax rate (per $1,000) 1897.	$10·00
Population 1890.....	3,169
Population 1898 (est.).....	3,200

THOMASTON.—Arthur J. Hine, Treasurer.

This town is in Litchfield County.

LOANS—	When Due.
Town Hall Bonds—	
4s, J&D, $50,000.....	Dec. 1, 1904
Interest payable at Treas'r's office.	
Bonded debt Feb. 1, '99..	$50,000
Floating debt.....	37,000
Total debt Feb. 1, 1899....	87,000

Tax valuation, real ..	$1,034,475
Tax valuation, personal	507,357
Tax valuation 1898	1,541,832
Assessment ½ to ½ actual value.	
Total tax (per $1,000) '98..	$15·00
Population in 1890 was.....	3,278
Population in 1897 (est.).....	3,300

TORRINGTON.—ISAAC W. BROOKS, Treasurer. WALTER HOLCOMB, Clerk.

This town is in Litchfield County.

Town debt Feb. 1, 1899. $92,000
Town valuation 1898....6,149,675
Town tax (per $1,000) '98..$10·00
Population in 1890 was.....6,048
Population '99 (estimated)..12,000
Borough debt Feb. 1, '99. $55,000
Borough assessm't '98. .4,903,227
Borough tax (per $1,000) '98.$5·00
Population 1899 (est.) 9,000
Population in 1890 was.....4,283

VERNON.—F. B. SKINNER, Treasurer.

This town is in Tolland County (P. O. Rockville.) Railroad bonds are tax exempt.

LOANS— *When Due.*
RAILROAD BONDS 1896—
3s, J&J, $60,000..... July 1, 1906
MEMORIAL HALL, 1889—
3½s, M&N, $125,000.Nov. 1, 1919
(Optional after Nov. 1, 1899.)
HIGH SCHOOL, 1892—
...., J&J, $50,000.....July 1, 1922

Bonded debt Jan. 1, '99..$235,000
Floating debt..... 54,000
Total debt Jan. 1, 1899... 289,000
Tax valuation 1898.....7,609,279
Assessment about ⅓ actual value.
Town tax (per $1,000) '98...$7·00
Population in 1890 was.....8,808
Population in 1899 (est.)....9,000

INTEREST is payable at the Town Treasurer's office.

WALLINGFORD.—WM. H. NEWTON, Town Treas. CHAS. N. JONES, Boro. Treas.

The town and borough of Wallingford is situated in New Haven Co.

TOWN DEBT—
4s, ..., $30,000..... 1927
REFUNDING BONDS—
3·65s, M&N, $60,000.1900 to 1929
Town debt Jan. 1, 1899.. $90,000
Assess'd val'n, town, '98.3,762,752
Town tax (per $1,000) '98...$7·00
Population town 1890.....6,584
Population town '99 (est.)...8,000

BOROUGH DEBT.
WATER BONDS—
4s, J&J, $175,000.....1903-1915
Sewer bonds..... $25,000
Improvement bonds..... 45,000
Borough bonded debt
Jan. 1, 1899..... 245,000
Floating debt..... 40,000
Total debt Jan., 1899... 285,000
Assess'd valu'n Boro. '98.2,600,000
Tax rate (per $1,000)..... 7·00
Population in 1890.....4,230
Population in 1899.....6,500

INTEREST on the water bonds of Wallingford Borough is payable at the First National Bank of Wallingford.

WALLINGFORD CENTRAL SCHOOL DISTRICT—W. H. NEWTON, Treasurer.

LOANS— *When Due.*
4s, ..., $58,000.....1904-1928
Bonded debt Feb. 1, 1899..$91,000

Assessed valuation 1898.2,700,000
Assessment ⅓ actual value.
Tax rate (per $1,000) 1898..$6·50
Population 1899 (est.).....6,500

WASHINGTON.—WM. A. WATTS, Treasurer.

This town is in Litchfield County.

LOANS— *When Due.*
RAILROAD BONDS—
4s, J&J, 34,000..... 1900-1916
($2,000 due yearly on July 1.)
Bonded debt Feb. 1, 1899.$36,000
Floating debt..... 6,000

Total debt Feb. 1, 1899.. $42,000
Tax valuation '97.....1,003,191
Assessment same as actual value.
Tax rate (per $1,000) '97...$15·00
Population in 1890 was.....1,633

INTEREST payable at Connecticut Savings Bank, New Haven.

WATERBURY.—THOMAS D. BARLOW, Mayor. RICHARD F. GRADY, Clerk.

This city is in New Haven County.

LOANS— *When Due.*
FUNDING BONDS—
3½s, J&J, $100,000, J'y 1, '05 to '14
CITY HALL BONDS—
7s, J&J, $10,000.....1906
SEWER BONDS—
4s, J&J, $60,000..... 1911
WATER BONDS—
4½s, J&J, 35,000..... 1905
4s, J&J, 95,000.....Jan. 1, 1900
($5,000 due yearly) to Jan. 1, 1918

4s, J&J, $400,000.....Jan. 1, 1919
4s, J&J, 200,000.....Jan. 1, 1927
Interest is payable in Waterbury.
Bonded debt, July 1, '99..$797,000
Floating debt (addit'nal). 127,500
Total valuation 1898...11,161,962
Assessment is ½ actual value.
Total tax (per $1,000) 1898.$37·00
Average school tax..... 13·00
Population in 1890 was.....28,646
Population 1899 (estimated)40,000

WATERBURY, CENTER SCHOOL DISTRICT.—

The district includes all of the city of Waterbury and part of the town of Waterbury.

LOANS— *When Due.*
.., ..., $100,000.....1901-1910
($10,000 annually.)
FUNDING BONDS—
4s, J&J, $200,000.....1927-1946
($10,000 annually), (optional after July 1, '12, $10,000 annually).

Total debt Mar. 20, '99. $379,850
Sinking fund 38,897
Net debt Mar. 20, 1899. 340,953
Assessed valuat'n '96 . 11,325,523
Assessment ⅓ actual value.
Tax rate (per $1,000) '98...$13·00

WEST HARTFORD.—HENRY C. WHITMAN, Treasurer.—This town is in Hartford County.

LOANS— *When Due.*
REFUNDING BONDS—
4s, M&S, $28,000.....1902
4s, M&S, 30,000.....1920
Subject to call after 1910
SCHOOL AND FUNDING NOTES—
.... $35,000.....1900-1907
($5,000 due yearly.)
Interest payable in Hartford.

ROAD BONDS—
4s, M&S, $45,000.....1920
Subject to call after 1910
Bonded debt Oct. 1, '99.. $138,000
Tax valuation 1898 3,537,452
Assessment is ½ to ¾ actual value
Town tax (per $1,000) '98...$12·00
Population in 1890 was.....1,930
Population in 1899 (est.).....2,750

WESTPORT.—H. E. SHERWOOD, Treasurer.

This town is in Fairfield County.

Total debt Feb. 1, 1899.. $85,309
Tax valuation 1898.....2,533,304
Tax rate (per $1,000) '98...$10·00
Population 1890 was.....3,715

WILLIMANTIC.—OSCAR O. TANNER, Mayor. FRED A. SANDERSON, Treas.

This city is situated in the town of Windham, Windham County.

LOANS— *When Due.*
MUNICIPAL BONDS—(Coupon.)—
4s, A&O, $100,000....Oct. 1, 1925
Optional after Oct. 1, 1910
WATER BONDS—
4s, A&O, $50,000.....Oct. 1, 1904
4s, A&O, 50,000.....Oct. 1, 1909
4s, A&O, 25,000.....Oct. 1, 1914
4s, A&O, 75,000.....Oct. 1, 1924
Bonded debt Nov. 1, '98. $300,000

Floating debt..... $75,045
Total debt Nov. 1, 1898. 375,045
Water debt (included).... 200,000
Tax valuation 1897.....4,064,847
Interest payable at City Treasury.
Assessment about ½ actual value.
Tax rate (per $1,000), '97...$23·00
Population in 1890 was..... 8,648
Population in 1880 was..... 6,608
Population in 1898 about... 8,000

WINCHESTER.—J. E. SPAULDING (P. O. Winsted), Treas.

This town is in Litchfield County, and contains Winsted Borough.

LOANS— *When Due.*
TOWN BONDS—1885-1891—
4s, M&N, $54,000....Nov. 1, 1902
4s, M&N, 12,000....May 1, 1902
($6,000 due yearly) to May 1, 1901
Deposit fund and orders...$38,689
Total debt Sept. 1, 1899...104,689

Sinking fund, etc..... $4,892
Net debt Sept. 1, 1899... 99,797
Tax valuation 1899.....4,838,957
Assessment about actual value.
Tax rate (per $1,000) '98...$10·00
Population in 1890 was.....6,183
Population in 1899 (est.).....8,500

WINDSOR LOCKS.—J. D. OUTERSON, Treas.

This town is in Hartford County. All bonds are tax free.

LOANS— *When Due.*
TOWN BONDS—
4s, J&J, $35,000.....Jan. 1, 1922
4s, J&J, $30,000.....1909-'19-'29
($10,000 due Jan. 1.)
Net debt Sept. 24, 1898 $55,554

Tax valuation 1898.....$1,992,844
Assessment about ⅔ actual value.
Tax rate (per $1,000) '98...$10·00
Population in 1890 was.....2,758
Population in 1897 (est.).....3,000

WINSTED.—H. W. ROBINSON, Treas.

This borough is in Litchfield County.

Bonded debt 4s May 1, '99.$97,500
Floating debt..... 55,025
Total debt May 1, '99.....152,525

Sinking fund, cash, &c..... $9,490
Net debt May 1, '98.....143,035
Population 1890 was..... 4,846

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding minor civil divisions in the State of Connecticut which have an indebtedness of over $10,000, and which are not represented among the foregoing detailed reports. We add the population from the U. S. Census of 1890.

Location.	*Indebtedness.*	*Assessed Valuation.*	*Tax Rate.*	*Population*
Avon, Hartford Co.....	$14,769	$462,018	$11·00	1,182
Barkhamsted, Litchfield Co.....	17,471	328,336	20·00	1,130
Berlin, Hartford Co.....	25,670	1,354,095	13·00	2,600
Branford, New Haven Co. (Town)	76,758	2,189,070	12·00	4,460
Canaan, Litchfield Co.....	22,000	495,741	12·50	870
Cheshire, New Haven Co.....	12,000	1,054,352	11·00	1,929
Clinton, Middlesex Co.....	14,423	734,108	10·00	1,384
Coventry, Tolland Co.....	12,412	648,400	15·00	1,875
Cromwell, Middlesex Co.....	44,219	1,017,217	13·00	1,987
Danbury (Town), Fairfield Co...	109,545	9,442,720	10·00	19,473
Darien, Fairfield Co.....	17,500	2,366,312	7·00	2,276
Eastford, Windham Co.....	11,500	167,182	16·00	561
East Lyme, New London Co.....	27,230	765,906	15·00	2,048
Easton, Fairfield Co.....	27,315	443,103	14·00	1,001
East Windsor, Hartford Co.....	45,650	1,351,977	15·00	2,890
Ellington, Tolland Co.....	14,000	751,903	12·50	1,539
Farmington, Hartford Co.....	49,000	2,019,953	12·00	3,179
Griswold, New London Co.....	38,521	1,728,550	10·00	3,113
Hamden, New Haven Co.....	32,550	1,996,745	10·00	3,882
Hartland, Hartford Co.....	13,613	196,955	23·00	565
Hebron, Tolland Co.....	41,466	420,588	14·00	1,039
Lebanon, New London Co.....	13,771	920,331	12·00	1,670
Lyme, New London Co.....	36,516	311,692	15·00	977
Madison, New Haven Co.....	16,000	957,000	10·00	1,429
Manchester, Hartford Co.....	93,552	5,135,346	15·00	8,222
Mansfield, Tolland Co.....	24,244	565,561	12·00	1,911
Meeting House School District.	50,000	3,000,000	.....	3,500
Middlefield (T.) Middlesex Co...	35,508	*30,266	18·00	1,002
Montville (T.), New London Co.	39,670	1,097,507	16·00	2,344
New Hartford, Litchfield Co.....	48,035	1,107,203	12·00	3,160
New Milford, Litchfield Co	51,000	1,967,877	15·00	3,917
Newtown, Fairfield Co.....	25,000	1,872,297	11·00	3,539
Norfolk, Litchfield Co.....	21,879	1,023,123	12·00	1,546
North Canaan, Litchfield Co.....	28,530	779,547	15·00	1,683
North Haven, New Haven Co....	28,064	911,669	15·00	1,862
No. Stonington, New London Co.	19,716	538,923	12·00	1,463
Old Lyme, New London Co.....	19,452	501,864	16·00	1,319
Old Saybrook, Middlesex Co.....	27,448	608,502	15·00	1,454
Oxford (Town), New Haven Co.	10,833	343,590	18·00	902
Plainville, Hartford Co.....	29,000	914,070	10·00	1,993
Plymouth (Town), Litchfield Co.	12,158	962,232	15·00	2,147
Redding, Fairfield Co	22,000	525,065	15·00	1,546
Rocky Hill, Hartford Co.....	28,981	420,189	12·00	1,069
Roxbury, Litchfield Co.....	26,381	412,444	14·00	936
Salisbury, Litchfield Co.....	24,500	1,911,055	10·00	3,420
Saybrook, Middlesex Co.....	43,000	681,694	18·00	1,494
Seymour, New Haven Co.....	40,084	1,575,333	20·00	3,300
Southbury (Town), N. Haven Co.	13,000	509,312	13·00	1,089
Southington, Hart. Co. (Borough)	25,600	1,663,342	5·00	.....
So. Windsor (Town), Hartford Co.	15,000	1,163,004	15·00	1,736
Stafford, Tolland Co.....	27,766	1,592,965	20·00	4,535
Stafford Springs, Tolland Co.....	12,850	736,243	7·50	.....
Stratford, Fairfield Co.....	43,659	1,334,914	15·00	2,608
Trumbull, Fairfield Co.....	19,840	647,256	12·00	1,453
Voluntown (T.), New London Co.	10,820	254,208	18·00	1,060
Waterbury (Town) N. Haven Co.	165,000	22,805,085	5·00	33,202
Waterford, New London Co.....	51,137	1,205,184	15·00	2,661
Watertown, Litchfield Co.....	30,000	1,396,052	12·00	2,323
Wethersfield, Hartford Co.....	39,074	1,417,453	10·00	2,271
Wilton, Fairfield Co.....	25,000	844,932	10·00	1,722
Windham, Windham Co.....	180,475	5,024,248	12·00	10,032
Windham County.....	49,500	.....	.....	45,158
Windsor, Hartford Co.....	90,000	1,635,006	15·00	2,954
Woodbury, Litchfield Co.....	28,000	999,645	10·00	1,815
Woodstock, Windham Co.....	11,134	853,140	12·00	2,309

Debts and Resources

OF THE

STATES, CITIES AND TOWNS

IN THE

MIDDLE STATES.

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State of New York.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State - - One of Original Thirteen
Total area of State (square miles) - - - 50,203
State capital - - - - - - - - - Albany
Governor (term expires January 1, 1901) - Theodore Roosevelt
Secret'y of State (term expires Jan. 1, 1901) John T. McDonough
Treasurer (term expires Jan. 1, 1901) - - John P. Jaeckel
Comptroller (term expires Jan. 1, 1901) - William J. Morgan

Legislature meets annually the first Wednesday in January, and length of sessions is not limited.

HISTORY OF DEBT.—The historical details of New York's State debt from 1817 to 1894 will be found in the STATE AND CITY SUPPLEMENT of April, 1894, page 41.

During a period of eleven years ending in 1893 the State debt was paid at the average of $1,000,000 per year, and practically wiped out.

At the November election in 1895 the proposition to issue bonds of the State to the amount of $9,000,000, for the purpose of enlarging and improving the Erie Canal, the Champlain Canal, and the Oswego Canal, was submitted to the voters and carried. These bonds have all been issued to date, but $500,000 have been paid off from the proceeds of the tax levied for a sinking fund, leaving outstanding Sept. 1, 1899, $8,500,660, which, with the $385,000 Comptroller's Certificates and $400,000 Adirondack Park Bonds and $900,000 Defense Bonds, a total of $10,185,660, constituted the State's indebtedness on Sept. 1, 1899.

LOANS—

NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Canal bonds, g., reg., 1896..	3g.	J&J	Jan. 1, 1906	$1,270,000
Do do do 1897..	3g.	J&J	Jan. 1, 1912	4,000,000
Do do do 1898..	3g.	J&J	Jan. 1, 1913	3,230,000
Adirondack Pk. Bonds, 1898	3½	F&A	1907-1908	400,000
Public Defense Bonds, 1898	3½	M&N	Nov. 1, 1902-'05 $100,000 yearly	400,000
do do 1899	3½	M&N	May 1, '02 to '06 $100,000 yearly	500,000
Comptroller's Certificates..	....	....	1900 to 1906	*385,000

* Due $55,000 annually.

STATE DEBT FOR OVER FIFTY YEARS.—Below we give the amount of the State debt on Sept. 30 in the years named.

1899.....	$10,185,660	1889.....	$6,774,854	1863.....	$29,784,124
1898.....	9,340,660	1888.....	6,965,354	1858.....	33,735,668
1897.....	5,765,660	1883.....	8,473,854	1853.....	24,288,568
1893.....	660	1878.....	9,154,054	1848.....	23,937,248
1892.....	885,855	1873.....	36,530,406	1843.....	25,257,268
1891.....	2,927,655	1868.....	44,968,786	1838.....	11,256,152
1890.....	4,964,304				

TAX VALUATION, TAX RATE, ETC.—

Year.	Valuation. Real Estate.	Valuation. Personal.	Total Equalized Valuation.	State Tax. Rate per $1,000.	State Tax. Total Levied.
1899	$4,413,848,496	$662,548,328	$5,076,396,824	$2,49	$12,640,228
1898.	4,349,801,526	548,-09,493	4,898,611,019	2·08	10,189,111
1897.	4,041,826,586	465,159,108	4,506,985,694	2·67	12,033,652
1896.	3,908,853,377	459,859,526	4,368,712,903	2·69	11,751,358
1895.	3,841,582,748	450,499,419	4,292,082,167	3·24	13,906,346
1894.	3,761,679,384	438,202,694	4,199,882,058	2·18	9,155,742
1893.	3,626,645,093	411,413,856	4,038,058,949	2·58	10,418,192
1892.	3,526,645,815	405,095,684	3,931,741,499	1·98	7,784,848
1891.	3,397,234,679	382,159,067	3,779,393,746	1·37	5,196,666
1890.	3,298,323,931	385,329,131	3,683,653,062	2·34	8,619,748
1886.	2,899,899,062	324,783,281	3,224,682,343	2·95	9,512,812
1875.	1,960,352,703	407,427,399	2,367,780,102	6·00	14,206,680
1870.	1,532,720,907	434,280,278	1,967,001,185	7·26¼	14,285,976
1869.	1,418,132,885	441,987,915	1,860,120,770	5·62½	10,463,179
1859.	1,097,564,524	307,349,155	1,404,913,679	2·50	3,512,284

DEBT LIMITATION—STATE.—The new Constitution has in some measure modified the provisions of the fundamental law restricting the power of the Legislature over the issue of debt, &c These provisions are found in Article 7. We give the sections of that article (Article 7) below which have reference to the subject.

State credit not to be given.—SECTION 1. The credit of the State shall not in any manner be given or loaned to or in aid of any individual association or corporation.

State debts, power to contract.—SEC. 2. The State may, to meet casual deficits or failures in revenues, or for expenses not provided for, contract debts; but such debts, direct or contingent, singly or in the aggregate, shall not at any time exceed one million of dollars; and the moneys arising from the loans creating such debts shall be applied to the purpose for which they were obtained, or to repay the debt so contracted, and to no other purpose whatever.

State debts to repel invasions.—SEC. 3. In addition to the above limited power to contract debts, the State may contract debts to repel invasion, suppress insurrection, or defend the State in war; but the money arising from the contracting of such debts shall be applied to the purpose for which it was raised, or to repay such debts, and to no other purpose whatever.

Limitation of legislative power to create debts.—SEC. 4. Except the debts specified in sections two and three of this article, no debts shall be hereafter contracted by or on behalf of this State, unless such debt shall be authorized by a law, for some single work or object, to be distinctly specified therein; and such law shall impose and provide for the collection of a direct annual tax to pay, and sufficient to pay, the interest on such debt as it falls due, and also to pay and discharge the principal of such debt within eighteen years from the time of the contracting thereof. No such law shall take effect until it shall, at a general election, have been submitted to the people, and have received a majority of all the votes cast for and against it at such election. On the final passage of such bill in either house of the Legislature, the question shall be taken by ayes and noes, to be duly entered on the journals thereof, and shall be: "Shall this bill pass, and ought the same to receive the sanction of the people?" The Legislature may at any time, after the approval of such law by the people, if no debt shall have been contracted in pursuance thereof, repeal the same; and may at any time, by law, forbid the contracting of any further debt or liability under such law; but the tax imposed by such act, in proportion to the debt and liability which may have been contracted, in pursuance of such law, shall remain in force and be irrepealable, and be annually collected, until the proceeds thereof shall have made the provision hereinbefore specified to pay and discharge the interest and principal of such debt and liability. The money arising from any loan or stock creating such debt or liability, shall be applied to the work or object specified in the act authorizing such debt or liability, or for the repayment of such debt or liability and for no other purpose whatever. No such law shall be submitted to be voted on, within three months after its passage, or at any general election when any other law, or any bill, or any amendment to the Constitution, shall be submitted to be voted for or against.

Sinking Fund, how kept and invested.—SEC. 5. The sinking funds provided for the payment of interest and the extinguishment of the principal of the debts of the State shall be separately kept and safely invested, and neither of them shall be appropriated or used in any manner other than for the specific purpose for which it shall have been provided.

DEBT LIMITATION.—CITIES, COUNTIES, TOWNS AND VILLAGES.—The new Constitution of New York State puts a general and uniform limit to the power of all counties and cities of the State to contract and put out their obligations, leaving to the Legislature to fix the debt making power of villages and towns only. These provisions are found in Article 8, Section 10. We give that section in full. The separation into paragraphs and the figures in parenthesis which number and begin the paragraphs are our own, we having inserted them so that those who need to refer to or use any particular portion can the more readily find the part desired. With that exception we give Section 10 of Article 8 as it reads, preserving even the punctuation.

(1) No county, city, town or village shall hereafter give any money or property, or loan its money or credit to or in aid of any individual, association or corporation, or become directly or indirectly the owner of stock in, or bonds of, any association or corporation; nor shall any such county, city, town or village be allowed to incur any indebtedness except for county, city, town or village purposes. This section shall not prevent such county, city, town or village from making such provision for the aid or support of its poor as may be authorized by law.

(2) No county or city shall be allowed to become indebted for any purpose or in any manner to an amount which, including existing

indebtedness, shall exceed ten per centum of the assessed valuation of the real estate of such county or city subject to taxation, as it appeared by the assessment rolls of said county or city on the last assessment for State or county taxes prior to the incurring of such indebtedness; and all indebtedness in excess of such limitation, except such as may now exist, shall be absolutely void, except as herein otherwise provided.

(3) No county or city whose present indebtedness exceeds ten per centum of the assessed valuation of its real estate subject to taxation, shall be allowed to become indebted in any further amount until such indebtedness shall be reduced within such limit.

(4) This section shall not be construed to prevent the issuing of certificates of indebtedness of revenue bonds issued in anticipation of the collection of taxes for amounts actually contained, or to be contained in the taxes for the year when such certificates or revenue bonds are issued and payable out of such taxes.

(5) Nor shall this section be construed to prevent the issue of bonds to provide for the supply of water; but the terms of the bonds issued to provide the supply of water shall not exceed twenty years, and a sinking fund shall be created on the issuing of the said bonds for their redemption, by raising annually a sum which will produce an amount equal to the sum of the principal and interest of said bonds at their maturity.

(6) All certificates of indebtedness or revenue bonds issued in anticipation of the collection of taxes, which are not retired within five years after their date of issue, and bonds issued to provide for the supply of water, and any debt hereafter incurred by any portion or part of a city, if there shall be any such debt, shall be included in ascertaining the power of the city to become otherwise indebted.

(7) Whenever hereafter the boundaries of any city shall become the same those of a county, the power of the county to become indebted shall cease, but the debt of the county at that time existing shall not be included as part of the city debt. [At the November 1899 election an amendment is to be voted upon which would change this paragraph to read as follows: Whenever the boundaries of any city are the same as those of a county, or when any city shall include within its boundaries more than one county, the power of any county wholly included within such city to become indebted shall cease, but the debt of the county heretofore existing shall not, for the purposes of this section, be reckoned as a part of the city debt.]

(8) The amount hereafter to be raised by tax for county or city purposes, in any county containing a city of over one hundred thousand inhabitants, or any such city of this State, in addition to providing for the principal and interest of existing debt, shall not in the aggregate exceed in any one year two per centum of the assessed valuation of the real and personal estate of such county or city, to be ascertained as prescribed in this section in respect to county or city debt.

By the terms of the foregoing section, Paragraph (1), every "County, City, Town or Village" is included in the prohibition against (1) loaning "its money or credit," (2) in becoming "directly or indirectly the owner of stock in or bonds of any association or corporation," and (3) in incurring "any indebtedness except for County, City, Town or Village purposes." Most of the other paragraphs include only Counties and Cities.

According to Paragraph (6) it seems that "any debt hereafter incurred by any portion or part of a city, if there shall be any such debt shall be included in ascertaining the power of the city to become other wise indebted."

We would also call special attention to Paragraph (7), that whenever hereafter the boundaries of any city shall become the same as those of a county "*the power of the county to become indebted shall cease*, but the debt of the county at that time existing shall not be included as a part of the city debt." [This clause, as stated above, is to be amended.]

In May 1886 the New York Court of Appeals decided at the end of a litigation begun in July 1885 *that the sinking fund was not a part* of the city debt within the meaning of the above provision of the Constitution limiting the creation of debt to 10 per cent of the assessed valuation of the real estate.

Towns and Villages are not limited in their debt-making power by the Constitution. Those municipalities will be governed by general or special statutes.

The 1895 Legislature passed an act "for the protection of bona fide purchasers and holders of coupon bonds and of municipal corporations against misfeasance, malfeasance or negligence of public officers." The full text of this law was published in the CHRONICLE of June 8, 1895. V. 60, p. 1023.

EXEMPTION FROM TAXATION.—There is one general New York statute with reference to exemption from taxation "for town, county, municipal or State purposes" of a class of bonds "issued by any village, city, town or county" in the State, which seems to have a wider application than is generally known. As originally passed in 1881 the exemption applied only to bonds issued to pay up or retire bonds "created to aid in the construction of any railroad." A new law was passed in 1886 (Chapter 316) making the tax exemption apply to "new bonds" issued under the act to retire any of the then "*present* bonded indebtedness of any village, city, town or county in this State." With reference to such new bonds the third section of the act of 1886 says: "All new bonds issued by any village, city, town or county in this State under the provisions of this act *shall be exempt* from taxation for town, county, municipal or State purposes until the period when they are made payable." In 1893 still another law was passed making the statute cover any bonded indebtedness. The law as it now stands will be found in editorial on page 4 of the April, 1894, SUPPLEMENT.

In addition to the foregoing there are special laws authorizing special issues that are exempt, but which we have not room to quote here. For New York City there is a general statute which directs how any of its bonds may be made exempt from city and county taxation. That statute is subjoined.

SEC. 137. The Commissioners of the "Sinking Fund of the City of New York for the redemption of the city debt," when duly authorized by ordinance of the Common Council, may, by concurrent resolution, direct that the bonds and stocks of said city, issued pursuant to law, after June ninth, eighteen hundred and eighty, shall be exempt from taxation by said city and by the county of New York, but not from taxation for State purposes; and all bonds and stocks issued pursuant to such authority shall be exempt from taxation accordingly, provided that said bonds and stocks shall not bear interest exceeding the rate of four and one-half per centum per annum. The bonds and stocks of the city of New York issued pursuant to the provisions of this section shall express upon their face the fact that they are exempt from taxation by the city and county of New York, but not from State taxation, and shall refer to this section, and to the ordinance of the Common Council, and the resolution of the Commissioners of the Sinking Fund authorizing their issue.

SAVINGS BANK INVESTMENTS—POWERS AND RESTRICTIONS.—In 1898 the New York Legislature passed an amendment to paragraph 6, Sec. 116, of the Savings Bank law of 1892. The amendment extended investments of savings banks to first mortgage railroad bonds the principal part of whose railroad is located within this State, and in 1899 the field of railroad investments was still further enlarged.

We give section 116 below as it stands with these amendments incorporated.

Sec. 116. *In what securities deposits may be invested.*—The trustees of any savings banks may invest the moneys deposited therein and the income derived therefrom only as follows:

1. In the stocks or bonds or interest-bearing notes or obligations of the United States, or those for which the faith of the United States is pledged to provide for the payment of the interest and principal, including the bonds of the District of Columbia.

2. In the stocks or bonds or interest-bearing obligations of this State, issued pursuant to the authority of any law of the State.

3. In the stocks or bonds or interest-bearing obligations of any State of the United States which has not within ten years previous to making such investment by such corporation defaulted in the payment of any part of either principal or interest of any debt authorized by the legislature of any such State to be contracted; and in the bonds or interest-bearing obligations of any State of the United States, issued in pursuance of the authority of the legislature of such State, which have, prior to the passage of this act, been issued for the funding or settlement of any previous obligation of such State theretofore in default, and on which said funding or settlement obligation there has been no default in the payment of either principal or interest since the issuance of such funded or settlement obligation, and provided the interest on such funded or settlement obligations has been paid regularly for a period of not less than ten years next preceding such investment.

4. In the stocks or bonds of any city, county, town or village, school district bonds and union free school district bonds issued for school purposes, or in the interest-bearing obligations of any city or county of this State, issued pursuant to the authority of any law of the State for the payment of which the faith and credit of the municipality issuing them are pledged.

5. In the stocks or bonds of the following cities: Boston, Worcester, Cambridge, Lowell, Fall River, Springfield and Helyoke, in the State of Massachusetts; St. Louis, in the State of Missouri; Cleveland, Cincinnati and Toledo, in the State of Ohio; Detroit and Grand Rapids, in the State of Michigan; Providence, in the State of Rhode Island; New Haven and Hartford, in the State of Connecticut; Portland, in the State of Maine; Philadelphia, Pittsburg, Alleghany, Reading and Scranton, in the State of Pennsylvania; Minneapolis and St. Paul, in the State of Minnesota; Des Moines, in the State of Iowa; Milwaukee, in the State of Wisconsin; Louisville, in the State of Kentucky; Paterson, Trenton, Newark and Camden, in the State of New Jersey; Baltimore, in the State of Maryland. If at any time the indebtedness of any of said cities, less its water debt and sinking fund, shall exceed seven per centum of its valuation for purposes of taxation, its bonds and stocks shall thereafter, and until such indebtedness shall be reduced to seven per centum of the valuation for the purposes of taxation, cease to be an authorized investment for the moneys of savings banks, but the superintendent of the banking department may, in his discretion, require any savings bank to sell such bonds or stocks of said city, as may have been purchased prior to said increase of debt.

6. In bonds and mortgages on unincumbered real property situated in this State, worth at least twice the amount loaned thereon. Not more than sixty-five per centum of the whole amount of deposits shall be so loaned or invested. If the loan is on unimproved and unproductive real property, the amount loaned thereon shall not be more than forty per centum of its actual value. No investment in any bond and mortgage shall be made by any savings bank except upon the report of a committee of its trustees charged with the duty of investigating the same, who shall certify to the value of the premises mortgaged or to be mortgaged, according to their best judgment, and such report shall be filed and preserved among the records of the corporation. Also in the first mortgage bonds of any railroad corporation of this State, the principal part of whose railroad is located within this State; or of any railroad corporation of this and any other State or States connecting with and controlled and operated as part of the system of any such railroad corporation of this State, and of which connecting railroad at least a majority of its capital stock is owned by such a railroad corporation of this State, or in the mortgage bonds of any such railroad corporation of an issue to retire all prior mortgage debt of such railroad companies respectively; provided that at no time within five years next preceding the date of any such investment shall such railroad corporation of this State or such connecting railroad corporations respectively have failed regularly and punctually to pay the principal and interest of all its mortgage indebtedness, and in addition thereto regularly and punctually to have paid dividends upon all its outstanding capital stock during the preceding five years, at the rate of not less than four per centum per annum; and provided, further, that at the date of every such dividend the outstanding capital stock of such railroad corporation, or such connecting railroad company respectively shall have been equal to at least one half of the total mortgage indebtedness of such railroad corporations respectively, including all bonds issued or to be issued under any mortgage securing any bond in which such investment shall be made. Also in the mortgage bonds of the following railroad corporations: The Chicago & North Western RR. Co., Chicago Burlington & Quincy RR. Co., Michigan Central RR. Co, Illinois Central RR. Co., Pennsylvania RR. Co., Delaware & Hudson Canal Co., Delaware Lackawanna & Western RR. Co., New York New Haven & Hartford RR. Co., Boston & Maine RR. Co., Maine Central RR. Co. Provided that at the time of making such investment the said railroads shall have earned and paid regular dividends of not less than four per centum per annum in cash on all their issues of capital stock for the ten years next preceding such investment, and provided the capital stock of any of said railroad corporations shall equal or exceed in amount one-third of the par value of all its bonded indebtedness; and further provided that all bonds hereby authorized for investments shall be secured by a first mortgage of the whole or a part of the railroad and railroad property actually in the possession of and operated by such company; also in the first mortgage bonds of the Fonda Johnstown & Gloversville RR. Co., or in the mortgage bonds of said railroad company of an issue to retire all prior mortgage debts of said railroad company, and provided the capital stock of said railroad company shall equal or exceed in amount one third of the par value of all its bonded indebtedness; and provided also that such railroad be of standard gauge of four feet eight and one-half inches. Not more than twenty per centum of the whole amount of deposits of any bank shall be loaned or invested in railroad bonds, and not more than five per centum of the deposits of any bank shall be invested in the bonds of any one railroad. Street railroad corporations shall not be considered railroad corporations within the meaning of this subdivision.

[Under date of June 10, 1899, F. D. Kilburn, Superintendent of the State Banking Department, issued a circular naming the bonds in which savings banks may invest under the amendment of 1899. For list of such bonds see CHRONICLE, V. 68, p. 1111.]

7. In real property subject to the provisions of the next section.

It will be noted that subdivision 7 (the last paragraph of the above) refers to the "next section" for the provisions applicable. This reference is to section 117 of the law of 1892; we omit that section as it relates only to real estate. Sections 118, 119 and 120 of the law of 1892 we subjoin.

SECTION 118. The trustees of every such corporation shall as soon as practicable invest the moneys deposited with them in the securities authorized by this article; but for the purpose of meeting current payments and expenses in excess of the receipts, there may be kept an available fund not exceeding ten per centum of the whole amount of deposits with such corporation, on hand or deposit in any bank in this State organized under any law of this State or of the United States, or with any trust company incorporated by any law of the State; but the sum so deposited in any one bank or trust company shall not exceed twenty-five per centum of the paid-up capital and surplus of any such bank or company; or such available fund, or any part thereof, may be loaned upon pledge of the securities or any of them named in subdivisions one, two, three and four of the preceding section but one, but not in excess of ninety per centum of the cash market value of such securities so pledged. Should any of the securities so held in pledge depreciate in value, after making any loan thereon, the trustees shall

require the immediate payment of such loan or of a part thereof, or additional security therefor, so that the amount loaned shall at no time exceed 90% of the market value of the securities pledged for the same.

SECTION 119. Every such corporation may also deposit temporarily in the banks or trust companies specified in the last section the excess of current daily receipts over the payments, until such time as the same can be judiciously invested in the securities required by this article. Whenever it shall appear to the superintendent of banks that the trustees of any such corporation are violating the spirit and intent of this provision by keeping permanently uninvested all or an undue proportion of the moneys received by them, he shall report the facts to the Attorney-General, who shall proceed against such corporation in the manner provided in section eighty-two of this chapter.

SECTION 120. The trustees of any savings bank shall not loan the moneys deposited with them or any part thereof, upon notes, bills of exchange, drafts or any other personal securities whatever. In all cases of loans upon real property, a sufficient bond secured by a mortgage thereon, shall be required of the borrower, and all the expenses of searchers,* examinations and certificates of title or appraisal of value, and of drawing, perfecting and recording papers, shall be paid by the borrower.

The privilege granted by section 119 might of course be interpreted liberally as opening the gates wide to continuous deposits in banks and trust companies. To avoid any such use of the privilege, the section also provides that whenever it shall appear to the Superintendent of the Banking Department that the trustees of any corporation are violating "the spirit and intent of this section by keeping permanently uninvested "all or an undue portion of the moneys received," he must report to the "Attorney-General, who shall proceed against such corporation," etc.

POPULATION OF STATE.—New York ranks first in population among the States of the Union. In 1892 the count showed 6,513,343. The following gives the U. S. Census figures:

1890	5,997,853	1860	3,880,735	1830	1,918,608
1880	5,082,871	1850	3,097,394	1820	1,372,111
1870	4,382,759	1840	2,428,921	1810	959,049

* So in the original.

CITIES, COUNTIES AND TOWNS IN THE STATE OF NEW YORK.

NOTE.—*For debts of civil divisions not found among the statements given below, see "Additional Statements" at the end of this State.*

ALBANY.—{JAMES ROONEY, Chamberlain. C. H. BISSIKUMMER, Sec'y Sinking Funds.

Albany is in Albany County.

GENERAL BONDED DEBT.

LOANS— NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
P. O. site.....1874	7	M & N	May 1, 1904	b$115,000
Public Market.....1888	4	J & J	Jan. '00 to 1908	a90,000
Public build'g bonds.1892	4	M & N	May 1 '00 to 1911 $5,000 yearly.	a60,000
do do 1892	4	M & N	May 1, 1912	a165,000
Public Bath bonds....1899	3½	F & A	Feb. 1, '00-'09	a30,000
City Hall.....1882	4	J & J	July 1, '05 to '09 $25,000 yearly.	a125,000
do do 1882	4	J & J	July 1, 1910	a20,000
City improvement....1870	7	M & S	March, 1900	a60,000
Sewer (Beaver Cr.)...1889	3	M & S	Mar. 1900-1909	a55,000
do do ...1896	3½	M & N	Nov. 1, '99-1917 $1,500 yearly.	a28,500
Washington Park....1870	7	M & N	Aug. 1, 1910	b50,000
do do 1871	7	M & N	May 1, 1911	b100,000
do do 1872	7	M & N	May 1, 1912	b100,000
do do 1874	7	M & N	May 1, 1914	b155,000
do do 1874	7	M & N	May 1, 1916	b49,000
do do 1875	6	M & N	May 1, 1915	b75,000
do do 1875	6	M & N	Nov. 1, 1917	b37,000
do do 1876	6	M & N	May 1, 1918	b38,000
do do 1877	6	M & N	May 1, 1919	b20,000
do do 1878	5	M & N	May 1, 1920	b40,000
do do 1880	4	M & N	May, 1920-1930 abt. $25,000 yr'ly	b295,000
do do 1881	4	M & N	May 1, 1921	a30,000
do do 1882	4	M & N	May 1, 1922	a28,000
do do 1882	4	M & N	Nov. 1, 1922	a24,000
do do 1885	4	F & A	Feb. 1, 1925	a10,000
do do 1894	2	J & D	June 1, 1934	a3,000
do do 1895	4	M & N	May 1, 1922	a7,000
do do 1896	3½	M & N	May 1, 1936	a7,000
Hawk St. Viaduct....1889	3½	F & A	Feb. 1, 1900-1909 $5,000 yearly.	a50,000
Dudley Observatory..1892	2	J & D	June, 1900 1907 $1,000 yearly.	a8,000
Broadway widening..1898	3½	A & O	1900-1904 $5,000 yearly	a45,000
Beaver Park.....1894	4	J & D	June, 1900 to '14, $18,000 yearly.	a270,000
do do 1895	4	J & J	June, 1900 to '14, $4,000 yearly.	a64,000
do do 1897	4	A & O	Oct. 1, 1900-1917 $1,250 yearly.	a22,500
do do 1898	3½	A & O	1900-1918 $700 yearly to '18	a13,300
do do 1899	3½	J & J	July, 1900 to '19 $1,500 yearly	30,000
Knox Street Viaduct.1897	4	J & D	1899-1906 $5,000 y'ly Dec. 1.	40,000

a Interest payable in Albany. b Interest payable in New York at the Merchant's National Bank.

STREET IMPROVEMENT BONDS

Principal and interest paid by holders of property benefited.

LOANS— NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Delaware Ave.....1891	3½	M & N	1900	$17,400
Hawk St.....1894	4	M & N	1900	3,400
Various streets 1896	4	M & N	1899-1911	290,800
do do	4	M & N	1899-1900	25,000
do do 1897	4	M & N	Nov. 1899-1902 ($25,000 yearly.)	100,000
do do 1897	4	M & N	Nov. 1903-1907 ($17,600 yearly.)	88,000
Sewer improvem'ts..1896	4	M & N	1900-1901	8,000
do do ..1898	4	M & N	.....	4,230
Street improvem't...1898	4	M & N	Nov., '99-'08	209,000

($39,000 yearly to 1903; $2,500, '04-'05; $3,000 to '08.)

The total amount of street improvement bonds outstanding on Mar. 1, 1899, was $787,370

WATER DEBT.

LOANS— NAME AND PURPOSE.		Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Water	Interest payable in New York.	1874 7	F & A	Feb. 1, 1900	$100,000
do		1874 7	F & A	Feb. 1, 1901	100,000
do		1874 7	F & A	Feb. 1, 1902	90,000
do		1874 7	F & A	Feb. 1, 1903	99,000
do		1876 6	F & A	Feb. 1, 1906	100,000
do		1876 6	F & A	Feb. 1, 1908	50,000
do		1876 6	F & A	Feb. 1, 1909	50,000
do		1877 6	F & A	Feb. 1, 1911	50,000
do		1877 6	F & A	Feb. 1, 1912	50,000
do	Interest is payable in Albany.	1881 4	F & A	Feb. 1, 1900-1901 $50,000 yearly.	100,000
do		1887 4	F & A	Feb. 1, 1900-1907 $5,000 yearly.	40,000
do		1888 4	F & A	Feb. 1, 1900-1908 $7,500 yearly.	67,500
do		1889 4	J & D	June 1, '00-1908 $17,500 yearly.	157,500
do		1895 4	F & A	Feb. 1, 1900-1915 $7,000 yearly.	112,000
do		1896 4	F & A	Feb. 1, 1913	20,000
do		1896 4	F & A	Feb. 1, 1914	20,000
do		1896 4	F & A	Feb. 1, 1915	10,000
do		1888 3½	M & N	May 1, 1900-1907 $10,000 yearly.	80,000
do		1894 3½	F & A	Feb. 1, 1900-1914 $2,500 due y'rly.	37,500
do		1897 4	M & N	May 1, 1900-1917 $5,000 yearly.	90,000
do		1898 3½	M & N	May 1, 1900-1918 $10,000 yearly.	190,000
do		1899 3½	M & N	May 1, 1900-1919 $10,000 yearly.	200,000
do		1899 3½	M & N	May 1, 1900 to '19 $5,000 yearly	100,000

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Albany's general and water debt. The street improvement bonds, amounting to $758,370 on May 15, 1899, are not included.

	Sept. 1, 1899.	Nov. 1, 1898.	Nov. 1, 1897.	Nov. 1, 1896
General bonds.....	$2,367,250	$2,415,250	$2,414,000	$2,467,000
Water bonds.....	1,813,500	1,728,000	1,632,500	1,582,000
Total bonds.....	$4,180,750	$4,143,250	$4,046,500	$4,049,000
Sinking funds.....	1,548,230	1,394,260	1,168,263	1,008,180
Net debt.....	$2,632,520	$2,748,990	$2,878,237	$3,040,820

The sinking funds are invested mostly in the city's own bonds.

CITY PROPERTY.—Property owned by city November, 1898, was: Real estate, $4,417,420; personal property $2,405,330; total, $6,852,750.

ASSESSED VALUATION.—Property is assessed about full value.

Years.	Assessed Valuation. Real.	Personal.	Total.	Rate of Tax per $1,000.
1898.....	$59,159,515	$7,525,425	$66,684,940	$20·60
1897.....	58,768,650	9,508,245	68,276,895	20·00
1895.....	58,548,720	6,426,995	64,975,715	20·00
1893.....	64,623,680	6,565,790	71,189,470	20·00
1890.....	63,380,046	6,282,525	69,662,571	19·00
1880.....	34,310,305	2,790,120	37,100,425	36·00
1870.....	24,981,511	5,954,825	30,936,336	45·70
1860.....	20,283,245	6,006,803	26,290,048	12·60
1850.....	9,430,100	3,171,589	12,601,689	15·70
1846.....	7,792,340	3,449,098	11,241,438	13·20

POPULATION.—In 1892 population was 97,120; in 1890 93,313; in 1880 90,758. The estimate for 1899 was 100,000.

ALBANY COUNTY.—E. L. BARCKLEY, Treas.

County seat is the city of Albany.

LOANS—	When Due.
CITY HALL—	
3½s, A&O, $50,000...Oct. 1, 1901	
3½s, A&O, 50,000...Oct. 1, 1902	
3½s, A&O, 45,000. Oct. 1, 1903	
COUNTY COURT HOUSE—	
4s, semi-an.,$105,000.Feb.15, 1911	
WAR LOAN—	
4s, semi-an., $57,000.March, 1900	
4s, semi-an., 21,000.Mar., '01-'03	
4s, semi-an., 67,000...Mar., 1904	
4s, semi-an., 111,000.Mar., '05 '07	
4s, semi-an., 66,000.Mar., '08-'09	
4s, semi-an., 35,000...Mar., 1910	
4s, semi-an., 37,000...Mar., 1911	
4s, semi-an., 18,000...Mar., 1912	
4s, semi-an., 17,000...Mar., 1913	

LOANS—	When Due.
WAR LOAN—(Con.)	
4s, semi-an., $16,000...Mar., 1914	
4s, semi-an., 15,000...Mar., 1915	
4s, semi-an., 36,000...Mar., 1916	
4s, semi-an., 18,000...Mar., 1917	
REFUNDING BONDS—	
4s, M&S, $37,000...Mar., '00 to '18 ($1,000 y'ly to '17 & $19,000 in '18)	
Total debt Aug. 10, '99 $858,000	
Ass'd valuation, real..$91,112,867	
Ass'd valuation, pers'l. 9,243,820	
Total valuation 1898..100,356,687	
County tax (per M.) '99 5·40	
Population in 1892 was...167,289	
Population in 1890 was...164,555	

INTEREST is payable at the County Treasurer's Office. The bonds are all registered.

AMSTERDAM.—{Z. S. WESTBROOK, Mayor. NICHOLAS FLEIG, Treasurer.

This city is in Montgomery County.

LOANS—	When Due.
BRIDGE STR. IMP. BONDS—	
4½s, .., $11,356.....May 15, 1900	
FUNDING BONDS—	
3½s, . $10,000...Sept. 1, 1900-'01	
SCHOOL BONDS, DIST. 8, 11 & 13—	
4s, ..., $13,000.....Oct. 1, '00-'12	
4s, ... , 12,000.....Jan. 1, '00-'03	
4s, ..., 9,000.....Oct. 1, '00-'08	
4s, ... 9,000.....Sept., '00-'08	
SEWER BONDS—	
3s. .... $266,000...July 1, '99-'34	
WATER BONDS—	
5s, ... 14,000.....Oct. 1, 1901	
5s, ... 42,000.....Oct. 1, 1906	
5s, ... 49,000.....Oct. 1, 1911	

LOANS—	When Due.
WATER BONDS—(Continued)—	
5s, ... $59,000.....Oct. 1, 1916	
5s, ... 65,000.....Oct. 1, 1921	
3s, ... 25,000.....Oct. 1, 1926	
3s, ... 100,000.....Mar. 1, 1810	
Bonded debt Jan 1, '99... $702,856	
Water debt (included)... 354,000	
Tax valuation, real.....9,312,741	
Tax valuation, personal.1,418,900	
Total valuation 1898...10,731,641	
Assessment ½ to ⅔ actual value	
Total tax rate (per M.) '98..$22·13	
Population in 1899 (est).....22,000	
Population in 1890 was.....17,336	
Population in 1880 was..... 9,466	

INTEREST is paid at the National Park Bank of New York City.

AUBURN.—{ORLANDO LEWIS, Mayor. J. P. JAECKEL, Treasurer.

This city is the county seat of Cayuga County. In 1894 the city purchased the plant of the Auburn W. W. Co. for $425,000. At the same time the city assumed the water company's bonds to the amount of $112,000, which were refunded in June, 1895.

LOANS—	When Due.
LOCAL IMPROVEMENT BONDS—	
....., $113,462	
SOUTHERN CENTRAL RR.—	
4s, M&S, $20,000....Mar. 1, 1910	
3s, M&S, 20,000....Mar. 1, 1901	
3s, M&S, 30,000....Sept. 1, 1902	

LOANS—	When Due.
SOUTHERN CENTRAL RR.—(Con.)	
3s, M&S, $30,000....Mar. 1, 1903	
3s, M&S, 20,000....Mar. 1, 1904	
3s, M&S, 20,000....Mar. 1, 1905	
3s, M&S, 40,000....Mar. 1, 1906	
3s, M&S, 40,000....Mar. 1, 1907	
3s, M&S, 25,000....Mar. 1, 1909	

LOANS—	When Due.
WATER WORKS CO.'S BONDS ASSUMED BY CITY—	
5s, ... $69,000	1899-1905 (Part due yearly.)

WATER BONDS 1894—	
3½s, J&D, $300,000	May 1, 1914 ($25,000 due yearly) to May 1, '25
Bonded debt Jan. 1, '99	$768,462
Water debt (included)	369,000

INTEREST on the railroad bonds is payable at City Treasurer's office; on school bonds by Board of Education; on water bonds at the office of the Mercantile Trust Co., New York.

ASSESSED VALUATION.—In 1897 property was assessed at actual value, against about 70 per cent previously.

Years.	Assessed Valuation. Real.	Personal.	Total.	Rate of Tax per $1,000.
1898	$11,993,870	$1,573,993	$13,567,863	$21·92
1897	11,782,405	1,661,501	13,443,906	19·84
1896	9,527,625	1,555,529	11,083,154	.....
1895	9,416,280	2,039,003	11,455,283	28·38
1890	8,963,530	2,057,810	11,020,340	25·30

POPULATION.—In 1892 population was 24,737; in 1890 it was 25,858; in 1880 it was 21,924. Estimated in 1899 about 34,000.

BINGHAMTON.—J. DE WITT, Mayor. S. D. KANE, Clerk.

This city is the county seat of Broome County. The water works are estimated to be worth $2,000,000.

LOANS—	When Due.
ALBANY & SUSQ. RR. BONDS—	
3½s, M&S, $23,000	1900 to 1907 ($3,000 due yearly.)
BRIDGE BONDS—	
4s, S-A, $1,500	1900 to 1902 ($500 due yearly on Aug. 1.)
4s, ... $33,000	1906
3s, S-A, 77,000	1929
3½s, ..., 71,000	1930-1934
3½s, ..., 4,000	Aug. 1, 1934
3½s, F&A, 40,000	Aug. 1, 1935
CITY HALL BONDS—	
4s, F&A, $25,000	Aug. 1, '15-'17
4s, F&A, 20,500	Aug. 1, '28-'29
4s, ..., 50,000	1918-1922 ($10,000 annually.)
4s, F&A, 50,000	1923-1927 $10,000 yearly on Aug. 1.
FIRE STATION BONDS—	
3½s, ..., $25,000	1913-'14-'15
3½s, ..., 7,000	1900-1906 ($1,000 annually.)
HOSPITAL BONDS—	
3½s, ..., $25,000	1908-1912 ($5,000 due yearly.)

HOSPITAL BONDS—Con.	
3½s, M&N, $5,000	Nov. 1, 1907
SCHOOL BONDS—	
3½s, ..., $30,000	.....
3½s, ..., 20,000	1923-1926 ($5,000 annually.)
WATER BONDS—	
7s, F&A, $1,500	1900 $1,500 yearly.
7s, F&A, $7,000	Aug. 1, 1901
3s, F&A, $91,000	Aug. 1, 1907
3s, F&A, 62,000	Aug. 1, 1918
Bonded debt Feb. 1, '99	$634,500
Water debt (included)	164,000
Tax valuation, real	18,925,090
Tax valuation, personal	2,186,570
Included in above, but exempt from taxati'n	188,960
Total valuation 1899	20,922,700
Assessment about ¾ actual value.	
City rate (per M.), 1899	$15·00
Population in 1890 was	35,005
Population in 1899 (est.)	45,000

INTEREST.—On City Hall, water, $148,000 bridge and $8,000 fire station bonds in N.Y City. On remaining loans, City Treasurer's office.

BROOKLYN.—See New York City.

BROOME CO.—JOHN A. RIDER, Treasurer.

County seat is Binghamton.

LOANS	When Due.
COURT HOUSE BONDS—	
4s, F&A, $50,000	1900 to 1904 ($10,000 annually.)
Bond. debt July 1, '99. $130,000	

Assessed val., real	$31,603,575
Assessed val., personal	3,288,186
Total valuation 1898	34,891,761
Tax rate (per M.) 1898	21·50
Population 1890	62,973

BUFFALO.—CONRAD DIEHL, Mayor. ERASTUS C. KNIGHT, Comptroller.

Buffalo is in Erie County, and the city's tax valuation is about 6/7 that of the entire county.

LOANS— NAME AND PURPOSE.	Interest. Rate	Payable.	Principal. When Due.	Outstand'g
1. CITY LOANS—VARIOUS PURPOSES:				
Municipal building	1890	3½ J & J	July 15, '00 to 1905	$30,000
Deficiency, ref.	1890	3½ M & S	Mar. 1899 to 1905	95,000
Swing bridge, ref.	1887	3½ J & J	Jan. 1, 1902	45,500
Market	1890	3½ A & O	Apr. 1, 1920	80,000
Plank road award	1890	3 J & D	June 2, 1910	115,000
Refunding bonds	1896	3½ J & J	July 1, 1916	183,000
do do	1898	3½ J & D	June 1,'03-'07 1-5 yearly.	84,548
Grade crossing b'ds	1897	3½ F & A	Feb. & Jne. 1, 1917	831,927
do do	1898	3½ F & A	Feb. 15, 1918	89,137
do do	1898	3½ A & O	Apr. 1, 1918	200,000
do do	1898	3½ M & N	Nov. 1918	16,913
do do	1899	3½ M & S	March 1, 919	18,703
do do	1899	3½ J & D	June 1, 1919	285,187
do do	1899	3½ J & J	July 1, 1919	182,716
Reimbursing bonds	1897	3½ J & J	July 1, 1916	183,000
S. Buff. flood bonds	1897	3½ J & J	July 1, 1927	73,000
Buffalo Charter loan	1891	3½ J & J	July 1,'99 to 1901 part due yearly.	428,493
City and County Hall	1872	7 F & A	Aug. 1, 1902	100,000
do do	1873	7 M & N	May 1, 1903	100,000
do do	1873	7 M & S	Sept. 1, 1905	150,000
do do	1874	7 J & J	July 1, 1907	200,000
do do	1875	7 M & S	Sept. 1, 1910	125,000
do do	1891	4 M & S	Nov. 1, 1911	50,000
Schools	1888	3½ F & A	Aug. 1,'00 to 1908 $12,500 yearly.	111,500
do	1889	3½ M & N	Nov. 1,'99 to 1909 $7,500 yearly.	82,500
do	1892	3½ A & O	Apr. 1, 1912	150,000
do	1894	3½ F & A	Feb. 1, 1914	300,000
do	1895	3½ A & O	Oct. 1,'00 to 1915 $12,500 yearly.	200,000
do	1897	3½ J & J	Jan 1,1900-1917 $25,000 yearly.	450,000
do	1898	3½ M & N	May 2,1900-1918 $5,000 yearly.	95,000
do	1898	3½ M & N	Nov., 1899 1918 $5,000 yearly.	100,000
do	1899	3½ M & S	Mar. 1900-1919	100,000
Refunding bonds	1897	3½ A & O	Oct. 5,1900-1917 $2,500 yearly.	40,000
2. BONDS FOR PARKS:				
Park	1870	7 J & J	1915-'16-'17	350,000
do	1871	7 J & J	Jan. 1, 1918	50,000
do	1871	7 J & J	July 1, 1919	100,000
do	1872	7 J & J	July 1, 1921	100,000
do	1873	7 J & J	Jan. 1, 1923	95,000
do	1873	7 J & D	Dec. 1, 1924	100,000
do	1874	7 J & J	Jan. 1, 1924	100,000
do	1875	7 J & J	Jan. 1, July 1, '25	200,000
do	1876	6 J & J	Jan. 1, 1924	100,000
do	1887	3½ F & A	Feb. 1, 1927	120,000
do	1890	3½ J & J	Jan. 1, 1925	50,000
do	1891	3½ J & J	July 1, 1921	200,000
Park	1894	3½ J & J	July 1, 1924 & '26	$100,000
do	1886	3 J & J	July 1, 1910	50,000
do	1886	3 J & J	July 1, 1926	30,000
do	1897	3½ J & J	Jan. 1, 1900-1917 $2,750 yearly.	49,500
do	1897	3½ J & J	April 1, 1917	30,000
do	1897	3½ J & J	June 1, 1917	8,946
do	1897	3½ J & D	Dec. 1,1900-1917 $2,750 yearly.	49,500
Refund'g Park Bonds	1898	3½ J & J	J'ne 1,1900-1918 $12,500 yearly.	237,500
3. RAILROAD LOANS:—				
Buff. & Jamestown RR.	1893	3½ J & J	Jan. 1, 1913	75,000
do do ref.,	1893	3½ F & A	Feb. 1, 1913	75,000
do do ref.,	1893	3½ J & D	June 2, 1913	75,000
do do ref.,	1895	3½ A & O	Oct. 1, 1915	77,000
Buff. N.Y. & Phil. RR.,	1884	4 A & O	Apr. 1, 1901	30,000
Buff. & Jamest'n RR.,	1884	4 M & N	Nov. 1, 1902	75,000
do do	1885	4 J & J	Jan. 1, 1904	75,000
Buff. N.Y. & Phil. RR.,	1885	4 J & J	Jan. 1, 1904	30,000
Buff. & Jamest'n RR.,	1888	3½ A & O	Apr. 1, 1902	75,000
do do	1886	3½ F & A	Feb. 1, 1904	75,000
do do	1894	3½ J & J	July 1, 1914	75,000
Buff. N.Y. & Phil. RR.,	1886	3½ J & J	Jan. 1, 1906	40,000
do do RR.,	1889	3½ A & O	Oct. 2, 1909	100,000
do do ref.,	1890	3½ J & J	July 1, 1910	100,000
do do ref.,	1890	3½ J & D	Dec. 15, 1910	100,000
do do ref.,	1891	3½ J & J	July 1, 1911	100,000
do do ref.,	1892	3½ J & J	July 1, 1912	100,000
4. SEWER LOANS:—				
Bird Avenue	1883	4 M & N	May 1, 1913	238,000
Buffalo Trunk 1888-90		3½ F & A	Aug.1,'99 to 1920 part due yearly.	315,000
do	1886-87	3 F & A	Aug.1,1899-1916 Part due yearly.	185,000
Babcock & Seneca St.	1886	3 M & N	May 1, 1911	30,000
do do		3 M & N	May 1, 1912	30,000
Bailey Avenue		3½ J & J	July 1, 1918	200,000
Hertel Avenue	1887	3 F & A	Aug. 1, 1917	200,000
5. TAX LOANS:				
Tax loan	1880	4½ J & D	June 28, 1900	200,000
do	1895	3½ F & A	Aug. 1, 1900	359,332
do	1896	3½ F & A	Dec. 1, 1901	527,765
do	1897	3½ A & O	Oct. 1, 1902	571,946
do	1898	3½ F & A	Aug. 15, 1903	466,003
6. WATER BONDS:				
Water	1873	7 M & S	Sept. 1, 1903	200,000
do	1874	7 A & O	Apr. 1, 1905	100,000
do	1870	7 J & J	July 1, 1906	100,000
do	1874-75	7 F & A	Aug., 1908-09	300,000
do	1874	7 A & O	Oct. 1, 1908	79,382
do	1880	4 J & J	July 1, 1904	50,000
do	1880	4 M & S	Sept. 1, 1904	100,000
do	1881	4 A & O	Apr. 25, 1900	100,000
do	1884	4 A & O	Apr. 1, 1901	90,000
do	1891	4	Nov. 1, 1911	100,000
do	1885	3½ J & J	July 1, 1905	100,000
do	1886	3½ A & O	Oct. 1, 1903	100,000
do	1887	3½ M & S	Mch. 1, 1906	100,000
do	1887	3½ A & O	Apr. 1, 1906	50,000
do	1888	3½ J & D	June 1, 1902	100,000
do	1888	3½ J & D	June 15, 1908	57,000
do	1888	3½ J & J	June 15, 1914	275,000
do	1888	3½ J & J	Dec. 1, 1908	100,000
do	1889	3½ M & N	May 1, 1919	225,000
do	1889	3½ A & O	Oct. 1, 1909	155,000
Water refunding	1890	3½ J & J	J & J 1910	150,000
do do	1891	3½ J & J	Jan. 1, 1911	100,000
do do	1891	3½ F & A	Aug. 1, 1911	50,000
do do	1892	3½ A & O	Oct. 1, 1912	100,000
do do	1892	3½ J & D	Dec. 1, 1912	100,000
do do	1894	3½ J & J	July '00-1914	100,000
do do	1896	3½ J & J	Jan. 1, 1916	50,000
do do	1897	3½ J & D	1900-1917. $20,000 yearly on June 1.	360,000
do do	1899	3½ A & O	Apr. 1900-19	100,000

FREEDOM FROM TAXATION.—The Buffalo trunk sewer bonds are exempt from city taxation.

INTEREST—WHERE PAYABLE.—Interest on the bonds is payable by City Comptroller in Buffalo and by the Gallatin National Bank in New York, as follows:

INTEREST PAYABLE.		
In New York only—	School bonds.	*In both N. Y. & Buf.*
Volunteer relief.	Swing bridge.	Buffalo Trunk sewer.
Sewer bonds—	Market bonds.	City and County Hall.
Hertel Avenue.	Plank road awards.	Grade crossing.
Babcock & Seneca St.	Municipal Court b'ld'g.	Park bonds.
Bird Avenue.		Railroad bonds.
Bailey Ave. sewer.	*In Buffalo only—*	Refunding bonds.
Buffalo Charter, 1891.	Deficiency loan.	School bonds.
	Monthly local work.	Tax loans
		Water loans.

TOTAL DEBT, SINKING FUNDS, ETC.—

	Mar. 1, 1899.	July 1, 1898.	July 1, 1897.
Total bonded debt	$16,586,640	$16,079,628	$13,803,079
Sinking funds	1,488,361	1,257,845	537,043
Net debt	$15,098,279	$14,821,783	$13,266,036
Water debt (incl. above)	3,811,882	$3,821,882	$3,515,882

The sinking funds are all invested in the city's own bonds.

CITY PROPERTY.—The city owns real estate estimated at $10,611,772; personal property valued at $8,459.933; total, $19,071,705. This total includes the water works, real estate, valued at $690,405 and personal property valued at $7,769,529. The total resources of the city on March 1, 1899, including the above property, were figured by the Comptroller at $24,977,033 and the total liabilities at $16,586,640, leaving $8,390,393 as the excess of resources over liabilities.

ASSESSED VALUATION.—"Assessment is made upon the nominal real value."

Years.	Assessed Valuation. Real.	Personal.	Total.	City Tax per $1,000.
1899	$218,517,915	$17,7[illegible]0,980	$236,268,895	$18·21
1898	230,4[illegible]5,520	15,249,110	245,674,630	18·04
1897	230,698,810	16,689,465	247,388,275	14·18
1896	225,485,795	13,486,550	238,972,345	15·02
1895	220,290,690	14,360,710	234,651,400	15·39
1890	151,356,325	11,003,125	162,359,450	14·68
1880	81,708,905	7,523,580	89,232,385	14·16

POPULATION.—In 1892 population was 278,796; in 1880 it was 255,664; in 1880 it was 155,134; in 1899 estimated at 400,000.

CANTON.—H. M. BARKER, Clerk.

This village is in St. Lawrence County.

LOANS— *When Due.*
SEWER BONDS—
3½s, J&J, $35,000 ...July 1, 1919
WATER BONDS—
3½s, J&J, $40,000....July 1, 1909

Bonded debt Sept.1, '99.. $75,800
Sinking fund assets..... 6,000
Assess'd valuation 1899.1,198,755
Total tax (per M.) 1899 .. 22·86
Population in 1898 was.. 2,746

CATSKILL.—J. H. STORY, Treasurer.

This village is in the town of the same name in Greene County.

LOANS— *When Due.*
VILLAGE HALL BONDS—
3½s, J&J, $11,000..Jan. 1909-1919
VILLAGE WATER BONDS—
($1,000 each.)
4s, J&J, $142,000..$5,000 due y'rly
TOWN IRON BRIDGE BONDS—
4s, J&D, $4,000.....June 1, 1900
($2,000 due yearly) to J'ne 1, 1901

Interest on village bonds is payable at the Catskill National Bank.
Village debt Mar., 1899.. $142,000
Town debt June, 1899..... 4,000
Village tax valuat'n, '98..2,877,630
Town tax valuation,'98. 4,376,507
Population of village, 1890..4,915
Population of village 1897...6,000

CATTARAUGUS CO.—WM. ELY, Treasurer.

Little Valley is the county seat.

REFUNDING BONDS— *When Due.*
4s, ..., $50,000..Mar., 1900 to '04
Bonded debt Aug.10,1899.$50,000

Assessed val'ation '98.$25,201,250
Population in 1890 was... 60,866

CAZENOVIA.—{P. H. DONNELLY, President. {A. E. FITCH, Village Clerk.

Cazenovia is in Madison County.

LOANS— *When Due.*
WATER BONDS—
3½s, M&N, $41,000...Nov. 1, 1914
SEWER BONDS—
4s, M&N, $31,000.....May 1, 1915
Interest payable in New York.
Total debt Feb. 1, 1899....$72,000

Tax valuation, real.....$796,075
Tax valuation, personal. 147,350
Total valuation 1898..... 943,425
Assessment not ½ actual value.
Total tax (per $1,000) '98..$27·40
Population in 1898 (est.).....1,945
Population in 1890 was.....1,987

TAX FREE.—All bonds issued by this village are tax exempt.

CHESTER {J. E. NOONAN, Clerk. {F. D. FARLAND, Treasurer.

This village is in Orange County.

LOANS— *When Due.*
WATER WORKS—
4s, J&D, $53,000.....Dec. 1, 1917
Total debt Feb. 1, 1899....$55,000
Tax valuation, real.....341,028
Tax valuation, personal..165,100

Total valuation 1898.....$506,125
Assessment about ½ actual value.
Tax rate (per M.), '98.....$22·93
Population 1890 was.....1,485
Population 1899 (est.).....1,300

INTEREST on the bonds is payable at the Chester National Bank.

COBLESKILL.—{IRVING VAN VARIC, Mayor. {A. C. KILMER, Treasurer.

This village is in Schoharie County.

LOANS— *When Due.*
SEWER BONDS—
4s, F&A, $13,500 .....Feb., 1900
($2,000 due yearly) to Feb. 1, 1906
WATER WORKS—
3½s, F&A. $56,000...Feb. 1, 1900
(Part due yearly) to Feb. 1, 1917
Total debt Feb. 1, 1899....$69,500

Village has no sinking fund.
Tax valuation 1898 ...$1,373,975
Assessment is ⅔ actual value.
State & Co. tax (per $1,000)..$2·86
City and school tax, '98....$8·75
Population in 1890 was 1,822
Population in 1899 (est.).....2,600

INTEREST on sewer bonds is payable at First Nat. Bank, Cobleskill on the water bonds at the office of the State Comptroller, Albany.

COHOES.—MILLER HAY, Chamberlain.

This city is in Albany County.

LOANS— *When Due.*
CEMETERY BONDS—
4s, ..., $3,000.....July 1, 1900
($500 due yearly) to July 1, 1905
4s, J&J, $5,000.....July 1, 1901
CITY HALL BONDS—
4s, Ann., $30,000,...Dec. 15, 1909
($5,000 due yearly) to Dec. 15, 1914
4s, ..., $70,000....Dec. 15, 1915
($5,000 due y'rly) to Dec. 15, 1928
CITY HOSPITAL BONDS—
4s, ... $12,000....July 1, 1900
($1,000 due y'rly) to July 1, 1911
4s, ... $5,000....July 1, 1912
FIRE LOAN BONDS—
4s, J&D, $6,000. ...Dec. 31, 1899
($3,000 due y'rly) to Dec. 31, 1900
IMPROVEMENT BONDS—
4s, J&J, $1,933 .... Jan. 1, 1905
3½s, J&J, 15,680...Jan., '29 to '31
4s, M&N, 6,000..July 1,'02 to '04
SCHOOL BONDS—
4s, ..., $16,000.....July 1, 1900
($1,000 due y'rly) to July 1, 1915
4s, J&J, $15,000..July 1,'09 to '11
($5,000 due yearly.)
4s, ..., $5,000 .....July 1, 1916

WATER BONDS—
7s, J&J, $28,000....July 1, 1900
($2,000 due yearly) to July 1, 1913
7s, J&J, $11,000....July 1, 1900
($1,000 due yearly) to July 1, 1910
4s, J&J, $65,000(c&r) July 1, 1918
Subject to call July 1, 1903.
4s, F&A, $25,000....Aug. 1, 1907
($5,000 due yearly) to Aug. 1, 1911
4s, J&J, $75,000(reg.) July 1, 1920
Subject to call July 1, 1905.
4s, J&J, $14,000....July 1, 1923
4s, J&J, $25,000.....July 1, 1905
($5,000 due yearly) to July 1, 1909
4s, J&J, $15,000 .....Jan. 1, 1900
($1,000 due yearly) to Jan. 1, 1914
Bonded debt Mar. 1, '98..$428,402
Water debt (included).... 249,000
Tax valuation, real.....11,575,360
Tax valuation, personal 1,064,850
Total valuation 1899...12,640,210
City tax (per $1,000) '98.....$12·00
State & co. tax (per $1,000).. 5·15
Population in 1892 was....23,234
Population in 1890 was....22,509

INTEREST on 7 per cent water bonds is payable at the Nat. Bank of Cohoes; on $5,000 of 4% water bonds at the Manufacturers' Bank, Cohoes; on all other bonds by the Central Trust Company.

COLLEGE POINT—See New York City.

COLUMBIA CO.—GEORGE H. MACY, Treasurer.

County seat is Hudson.

LOANS— *When Due.*
REFUNDING BONDS—
4 & 3½s, Mar.1, $14,000.1900-1901
($7,000 due yearly on Mar. 1.)
4&3½s, Mar.1,$6,000.Mar. 1, 1902
3½s, Mar. 1, $35,000....1903-1909
($5,000 due yearly on Mar. 1.)
3½s, Mar. 1, $12,500.Mar.1,'10-'11
3½s, Mar.1, 20,000.Mar. 1, 1912-3
3½s, Mar.1, 24,100.Mar. 1, 1914-8
ARMORY BONDS—
4s, M&S, $20,000.....1903-1909
($3,000 yearly to Mar. 1, 1908)

FUNDING BONDS—
4, M&S, $55,000....March, '09-'16
($5,000 yearly to '13, inc., $10,000 to '16.
Int. payable at County Treasury.
Bonded debt Mar.1,1899.$17[illegible],600
Tax valuation, real....$22,385,866
Tax valuation, personal 3,002,401
Total valuation 1898.. 25,388,267
Assessment is 4-5 actual value.
Population in 1892 was.....45,205

CORNING.—F. J. BANTLEY, City Clerk.

This town, including the city of the same name, is in Steuben County.

LOANS— *When Due.*
CITY BRIDGE BONDS—
4s, F&A, $7,650...Feb., 1900-1908
($850 due yearly.)

CITY HALL BONDS—
4s, $3,000.....Oct. 1, 1902
4s, 25,000.....Oct. 1, 1903
($5,000 due yearly) to Oct. 1, 1907

CITY RR. BONDS—
7s, J&J, $34,000.....Jan., 1902
CITY SEWER BONDS—
7s, J&J, $50,000..Jan., 1908 to '17
RIVER BONDS 1896—
4s, J&J, $100,000.July 1, '26 to '35
($10,000 due yearly.)
4s, J&J, $35,000 1936-1939
($10,000 annually 1936-1938 and $5,000 1939.)

SCHOOL BONDS 1895—
4s, M&S, $26,000.Mar. 1, '18 to '30
($2,000 due yearly.)
4s, M&S, $500.....Mar. 1, 1931
Tot. city debt Jan. 1, '99. .$225,550
Sinking funds..... 34,535
Tot. valuation of city '98.5,861,240
Population, city, 1890.....10,118
Population, city, 1897 (est.).12,000
Population, town, 1893(est.)12,000

INTEREST is paid by the Knickerbocker Trust Co., New York.

CORTLANDVILLE.—

This town, including Cortland village, is in Cortland County.

LOANS— *When Due.*
TOWN DEBT—
REFUNDING BONDS—
3½s, ..., $46,000.....1899-1918
(Part annually.)
4s, ..., $106,000... .1899-1915
(Part annually.)
VILLAGE DEBT—
Nor. School 4s .$14,000 .....
Union Sch'l 3¾s. 20,000 1902
Sewer bonds, 4s. 58,000 10-20yrs

Paving bonds 4s.$14,776.10-20yrs.
Town debt Nov. 1, 1898.$148,000
Village debt Mar. 1, 1898. 106,776
Tax valuation, real.....5,350,921
Tax valuation, personal.. 841,285
Total valuation, 1898....6,192,206
Total tax (per $1,000) '98. $7·66
Population of T'n 1892 was 11,733
Population of T'n 1890 was 11,451
Population 1894 (est.) was 12,000
Population of Vil. 1890 was 8,590

DEER PARK.—FRANCIS MARVIN, Chairman Railroad Commissioners.

This town (P. O. Port Jervis) is in Orange County.

LOANS— *When Due.*
REFUNDING RAILROAD BONDS—
3½s. F&A, $195,000..Feb.. '00-'29
($4,000 yearly to '05 $5,000 from '06 to '10, $6,000 from '11 to '15, $7,000 from '16 to '20. $8,000 from '21 to '23, $9,000 from '24 to '26, & $10,000 from '27 to '29.)

Bonded debt July 1, '99..$195,000
Assessed valuation, real.2,399,321
Assessed valuation, per'l 126,750
Total valuation 1898 2,526,071
Assessment about ½ actual value.
Tax rate (per $1,000) '98...$14·50
Population in 1890 was.....11,483
Population in 1899 (est.)...13,500

DELHI.—This town is in Delaware County.

LOANS— *When Due.*
N. Y. & OSWEGO MIDL'D RR.—
3½s, Ann., $36,000.....1900-1908
($4,000 due yearly on May 1.)
3½s, Ann., $30,000.....1910-14
($6,000 due yearly on May 1.)
3½s, Ann., $102,000..May 1, 1915
Interest is payable at Albany.
3½s, Ann., $20,000..Feb. 1, 1900-9
($2,000 due yearly.)

WATER LOAN—
4s, M&N, $60,000.....
Total debt Apr. 1, 1899. $252,000
Assessed val'n, real....$1,120,125
Assessed val'n, pers'l.... 142,375
Total valuation 1899... 1,162,500
Assessment about ½ actual value.
Total tax (per $1,000) '99...$20·48
Population in 1892 was.....2,793
Population in 1890 was.....2,908

TAX FREE.—The bonds are exempt from taxation.

DEPEW.—This village is in Erie County.

LOANS— *When Due.*
4s, M&S, $80,000.....1902 to 1921
($4,000 annually.)

Net debt Jan. 1, 1898.....$83,200
Assessed valuation '97. 1,850,850
Population 1898.....2,860

DUNKIRK.—{ALEXANDER WILLIAMS, Mayor. {W. C. BAUMGARTNER, Clerk.

This city is in Chatauqua County.

LOANS— *Amt. Outstand'g.*
School bonds..... $89,000
Street improvem't bonds. 64,608
Town bonds..... 2,000
Water bonds..... 123,600
Warrants 14,251

Total debt Feb. 1, 1899..$293,459
Total valuation 1898 3,211,024
Assessment same as actual value.
City tax (per $1,000) '98.....$6·45
Population in 1890 was..... 9,416
Population 1896 (local est.).12,500

ELMIRA.—{EDGAR DENTON Mayor. {M. H. MURPHY, City Clerk.

Elmira is the capital of Chemung County.

LOANS— *When Due.*
BRIDGE BONDS—
3½s, r, A&O, $90,000 g.
Oct. 1, 1922-3-4
($30,000 yearly.
3½s, r, A&O, $25,000 g .Oct. 1, '25
CEMETERY BONDS—
4s, ..., $4,500.....1900-1902
($1,500 yearly.)
4s, ..., $2,000.....1903
CITY HALL BONDS—
3½s, r, A&O, $5,000 g ..Oct. 1, '25
3½s, r, A&O, 60,000 g.Oct. 1, '26-7
3½s, r, A&O, 10,000 g.Oct. 1, 1928
4½s, M&S, 5,000..Sept. 1, 1929
4½s, M&S 30,000..Sept. 1, 1930
4½s, M&S, 10,000..Sept. 1, 1931
FIRE DEPARTMENT—
3½s, J&J, $12,000..Jan. 1, 1910
3½s, J&J, 1.500..Jan. 1, 1910
FUNDING DEBT BONDS—
4s, ..., $5,000 1900-1904
($1,000 yearly.)
4s, ..., $21,000.....1905
4s, M&N, 7,000 a Nov. 1,'99-05
($1,000 yearly.)
4s, M&N, $14,000a Nov. 1, 1906
3½s, r, M&N, 8,000 a, Nov. 15 '99-06
($1,000 yearly.)
3½s, r, M&N, $20,000 a.Nov. 15,'07
4s, M&N, 9,000a Nov. 1'99-07
($1,000 due yearly.)
4s, M&N, $8,000 .....Nov. 1, 1908
3½s, .. , 10,000.....Nov., '99-'08

FUNDING DEBT BONDS—Contin'd.
3½s, ..., $18,000.....Nov. 1, 1909
3½s, ..., 28,000....Oct. 1, '00-'27
($1,000 due yearly.)
3½s, ..., $28, 00 .....
PAVEMENT BONDS—
3½s, r, M&S, $20,000 g.Nov. 15, '28
3½s, r, M&N, 20,000g.Nov. 15, '29
4½s, M&S, 20,000 .Sept. 1, 1931
4s, M&S, 3,000..Sept. 1, 1932
4s, M&N, 27,000..Nov. 1, 1912-'21
REDEMPTION BONDS—
3½s, ..., $235,000.. .1912-'21
SCHOOL BONDS—
4s, r, M&N, $10,000 .July 1, 1902
4s, r, M&N, 20,000 July 1, 1903
4s, r, M&N, 28,500 July 1, 1904
4s, r, M&N, 30,000 a.,
Aug. 1, 1907-8-9
($10,000 yearly.)
4s, c, ..., $16,500.....1911
3½s, r, M&N, 2,000 a.May 1, '11
4s, r, M&N, 20,000g.May 1, '10
4s, r, M&N, 20,000g.May 1, '11
4s, M&N, 4,000 May 1, '01
4s, M&N, 5,500 May 1, '02
4s, M&N, 8,000 May 1, '05
4s, M&N, 12,000 May 1, '07
4s, M&N, 21,000 May 1, '08
4s, M&N, 8,500 May 1, '09
SEWER BONDS—
3s, r. M&S, $20,000a.Sept. 1, '00
3s, r M&S, 20,000a.Sept. 1, '01
3s, r, M&S, 10,000a.Sept. 1, '02

a $1,000 each. b $500 each. f A single bond for $4,000. g $5,000 each. c Coupon r Registered.

The only provision for paying the city's indebtedness as it matures is direct taxation, excepting the cemetery bonds, which are paid from cemetery funds.

TOTAL DEBT.—The subjoined statement shows Elmira's total bonded debt on the dates indicated:

	Feb. 1, '99.	*Feb.* 1, '98.	*Feb.* 1, '97.	*Feb.* 3, '96.
Total bonded debt..	$1,020,000	$1,026,000	$971,000	$877,000

ASSESSED VALUATION.—Assessed valuation is about two-thirds actual value.

Years.	*Real Estate.*	*Personal Property.*	*Total.*	*City Tax per $1,000.*
1898.....	$15,518,131	$1,653,190	$17,171,321	$16·98
1897.....	15,515,855	1,818,690	17,334,545	16·98
1895.....	14,894,645	1,545,892	16,440,537	17·18
1890.....	12,258,494	1 116,200	13,374,694	14·15
1880.....	9,959,975	511,300	10,471,275	13·15

POPULATION.—In 1892 population was 29,911; in 1890 it was 29,708; in 1880 it was 20,541. In 1898, estimated, 42,000.

ERIE COUNTY.—{JNO. W. NEFF, Auditor. WADSWORTH J. ZITTEL, Treas.

County seat is Buffalo.

LOANS—	When Due.
COUNTY BONDS—	
7s, J&J, $275,000	July, 1900
7s, J&J, 100,000	July 1, 1910
6s, M&N, 100,000	Nov. 1, 1911-'14
4s, M&N, 17,500 ($3,500 yearly on July 1.)	1900-1904
4s, J&J, $12,000 ($6,000 yearly on July 1.)	1900-1901
4s, M&N, $70,000 ($7,000 yearly on Nov. 1.)	1900-1909

LOANS—	When Due.
COUNTY BONDS—(Con.)	
4s, F&A, $30,000 ($10,000 every fifth year.)	Aug., '02 to '12
Total debt Oct. 1, 1898	$639,000
Assess'd val'n, real	271,977,192
Assessed val'n, pers'l.	17,618,263
Total valuation 1898	289,595,455
State & Co. tax (per M.)'99	$4·40
Population in 1892 was	278,727
Population in 1890 was	322,981
Population '85 (police cen.)	403,026

FAR ROCKAWAY.—See New York City.

FLATBUSH.—See New York City.

FLATLANDS.—See New York City.

FLUSHING.—See New York City.

FREDONIA.—{GEO. R. MOORE, Mayor. H. L. CUMMING, Treasurer.

This village is in Chautauqua County.

LOANS—	When Due.
WATER BONDS (1884)—	
4s, F&A, $57,500	Aug. 1, 1900
($2,500 due y'rly) to Aug. 1, 1922	
4s, M&S, $20,000	Sept. 1, 1930
VILLAGE HALL BONDS—	
3½s, A&O, $26,000	part yearly
SCHOOL BONDS—	
3½s, Oct., $6,000 $1,000 yearly Oct. 15	

Total debt Feb. 1, 1899	$113,000
Tax valuation, real	1,295,230
Tax valuation, personal.	224,530
Total valuation 1898	1,519,760
Assessment abt. 80% actual value.	
Total tax (per $1,000) '98	$20·97
Population 1890 was	3,400
Population 1899 (estimated)	4,100

INTEREST on the water and hall bonds is payable in N. Y. City and on the school bonds at the Comptroller's office, Albany.

GENESEO.—W. W. KILLIP, Treasurer.

This village is in Livingston County.

LOANS—	When Due.
SEWER BONDS—	
3½s, J & J, $10,000	July 1, 1900
3½s, J & J, 10,000	July 1, 1910
WATER BONDS—	
3½s, M&N, $20,000	May 1, 1907
3½s, M&N, 25,000	May 1, 1917
4½s, M&N, 5,000	Nov., '00-'02
Total debt Feb. 1, 1899	$70,000

Sinking fund	$5,000
Net debt Feb. 1, 1899	65,000
Tax valuation, real	1,100,860
Tax valuation, personal.	1,141,204
Total valuation 1898	2,242,064
Assessment about ⅘ actual value.	
Total tax (per $1,000) 1898	$5·33
Population 1898 (est.)	2,450
Population 1890 was	2,286

LOANS—	When Due.
4s, M&N, $167,000 (Part due yearly) after 15 years	20 years
WATER BONDS—	
4s, J&J, 86,000	1899 to 1917 $2,000 yearly
4s, M&S, 80,000	1900 to 1914 $5,000 yearly

Accrued interest on sinking fund not included in above figures.

INTEREST on the sewer bonds is payable in Schenectady; on the water bonds in New York City.

GLENS FALLS.—{WM. M. HASKELL, President. HERBERT HORTON, Treasurer

This village is in Warren County.

LOANS—	When Due.
SEWER BONDS—	
3½s, Sept., $167,000 (Part due yearly) after 15 years	20 years
WATER BONDS—	
4s, J&J, 86,000	1899 to 1917 $2,000 yearly
4s, M&S, 80,000	1900 to 1914 $5,000 yearly

Interest payable in Glens Falls.	
Bonded debt Jan. 1, 1899.	$338,000
Tax valuation, real	4,134,015
Tax valuation, personal.	1,692,381
Total valuation 1899	5,826,396
Assess. valuat'n abt. ⅗ actual value	
Vil. tax (per $1,000) 1899	$10·62
Population in 1890 was	9,509
Population in 1899 (est.)	15,000

GLENS FALLS UNION FREE SCHOOL DISTRICT.—

LOANS—	When Due.
5s, $40,000 ($3,000 annually on Dec. 1.)	1899 to 1906

Bonded debt Jan. 1, '99,	$40,000
Assessed val'n '98 (est.)	4,723,000
Population 1899 (est.)	14,000

GLOVERSVILLE.—{C. S. CUMMINGS, Mayor. O. L. EVEREST, Chamberlain

Gloversville, which is situated in Fulton County, was incorporated a city March 19, 1890, having theretofore formed part of the town of Johnstown. On the separation the city was assigned a portion of Johnstown's debt. (See Johnstown.)

LOANS—	When Due.
DEFICIENCY BONDS—	
4s, M&N, $28,000	May 1, 1922
LOCAL IMP. BONDS—	
4½s, Feb. 1, $5,100	Feb. 1, 1900
4½s, Feb. 1, 2,800	Feb. 1, '00-'01
4½s, Feb. 1, 8,400 ($2,800 due yearly.	Feb. 1, '00-'02
3½s, 5,000	May 1, 1906
4½s, 2,900	1900-1903
4½s, Feb., 10,200	Feb., 1900-'04
RAILROAD BONDS—	
4s, A&O, $14,000	Apr. 1, 1915
3½s, A&O, 22,000	Apr. 1, 1911

LOANS—	When Due.
RAILROAD BONDS—(Con.)	
3½s, A&O, 23,000	Apr. 1, 1913
3½s, F&A, 27,000	Feb. 1, 1917
SCHOOL BONDS—	
4s, Oct. 1, $4,000	Oct. 1, 1900
3½s, 15,000 $3,000 due annually.	1900-1904
WATER LOAN—	
6s, Sept. 1, $23,000	Sept. 1, 1902
6s, Sept. 1, 23,000	Sept. 1, 1907
5s, Jan. 1, 17,500	Jan. 1, 1910
3s, F&A, 55,000	Aug. 1, 1909
3½s, A&O, 50,000	Apr. 1, 1915

INTEREST on the water bonds issued in 1885 and 1889 and on the school bonds is payable at the Fulton County National Bank of Gloversville; on all other issues at the Fourth National Bank, New York.

TOTAL DEBT, ETC.—The city's total debt on Feb. 3, 1899 was $344,900. Water debt (included) $171,500. The city has no sinking fund.

WATER WORKS.—Net earnings from water works for year ending February 1, 1899, were $17,329·74.

ASSESSED VALUATION was formerly ⅓ actual value, but in 1897 was greatly increased.

Years.	Assessed valuation— Real.	Personal.	Total.	Tax rate per $1,000.
1898	$5,425,005	$673,000	$6,098,005	$22·50
1897	5,429,663	748,500	6,178,163	20·60
1896	4,020,139	341,950	4,362,089	31·40
1895	3,933,335	446,000	4,379,335	31·20
1890	.....	.....	3,649,232	.....

State and county tax rate in 1898 was $6 00; city tax proper, $9·80; average school tax, $6·70; total, $22·50.

POPULATION, according to State census of 1892, was 14,694. The population in 1890 was 13,845; in 1880 it was 7,133; in 1870 it was 4,518. According to local estimate population in 1899 was 18,500.

GOUVERNEUR.—M. P. ABBOTT, Clerk.

This village is in St. Lawrence County.

LOANS—	When Due.
WATER LOANS:	
3½s, J & J, $60,000	1910
Interest is payable in New York.	
Floating debt	$1,000
Total debt Jan. 1, 1899	61,000

Equal'd valuation 1898.	$1,681,005
Assess't abt. 70 p. c. actual value.	
City tax rate (per $1,000) '98.	$4·91
Population in 1890 was	3,500
Population 1898 (est.)	3,743

GRAVESEND.—See New York City.

GREENBUSH.—In May, 1897, the name of Greenbush was changed to Rensselaer, which see for present amount of debt.

GREENE.—GEO. L. PAGE, Supervisor.

This town is in Chenango County.

LOANS—	When Due.
RAILROAD-AID BONDS—	
7s, J&J, $198,700	Jan. 1, 1900
Bonded debt Jan. 2, '99.	$198,700
Assessed valuation, real.	1,392,000

Assessed valuation, per'l.	$260,600
Total valuation 1898	1,652,600
Tax rate (per $1,000) 1898	$9·10
Population in 1890 was	3,164
Population in 1899 (est.)	3,200

GREENE COUNTY.—JUDSON A. BETTS, Tr.

County seat is Catskill.

LOANS—	When Due.
WAR LOAN—	
3½s, M&S, $20,000.	Mar. 1, 1900
3½s, M&S, 20,000.	Mar. 1, 1901
3½s, M&S, 115,000.	Mar. 1, 1902
Interest payable at Co'y Treasury.	
Total debt Mar. 1, 1899	$155,000

Tax valuation, real	$11,832,570
Tax valuation, personal	1,752,919
Tax valuation 1898	13,585,489
Tax rate per ($1,000) '98	$8·84
Population in 1899 (est.)	32,000
Population in 1890 was	31,598

HAMDEN.—This town is in Delaware County.

LOANS—	When Due.
REFUNDING BONDS—	
3½s, Feb. 1, $9,000	1900-1914
($600 due yearly on Feb. 1)	
3½s, Feb. 1, $13,000	Feb. 1, 1915
3½s, May 1, 21,200	1900-1914
($1,400 due yearly on May 1.)	
3½s, May 1, $32,000	May 1, 1915

Total debt Jan. 1, 1898	$79,000
Tax valuation, real	527,471
Tax valua'n, personal	51,986
Total valuation 1898	579,457
Total tax per $1,000 1898.	17·65
Population in 1892 was	1,455
Population in 1890 was	1,507

INTEREST is payable at the American Exch. Nat. Bank, N. Y. City

HEMPSTEAD.—Hempstead is in Queens County and the town originally included Far Rockaway, Hempstead, Inwood, Lawrence, Rockaway Beach and Seaford villages. On Jan. 1, 1898, that portion of the town lying "westerly of a straight line drawn from the southeasterly point of the town of Flushing through the middle of the channel between Rockaway Beach and Shelter Island, in the county of Queens, to the Atlantic Ocean," became part of New York City, under the Greater New York Charter. This boundary was changed by the Legislature in April, 1899, and the new boundary will be that portion of the old town of Hempstead "bounded on the east and north by the east and north bounds of the former village of Far Rockaway, and on the east by a line drawn due north from the northwest corner of said village to the south line of the town of Jamaica, as it existed on the thirty-first day of December, 1897." The amount of the outstanding bonds of this town which will be chargeable to the City of New York has not yet been judicially determined.

LOANS—	When Due.
ROAD BONDS—	
4s, J&J, $20,000	1900 to 1901
($10,000 due July 1 each year	
4s, J&J, $420,000	1923
Total debt Dec., 1896	$515,000
Stewart fund	400,000
Net debt Dec., 1896	115,000

Ass'd valuation, real	$10,241,723
Ass'd valuation, personal	396,550
Total valuation 1897	10,638,273
State & Co. tax per $1,000.	$16 40
Present population about	30,000
Population in 1892 was	23,991
Population in 1890 was	23,756

(For debts of Hempstead School Districts see "Additional Statements" at end of New York State.)

INTEREST on the road bonds due 1901 is payable at the Freeport Bank and on those due in 1923 at the First National Bank of Hempstead; other interest at the office of the Town Supervisor.

TOWN PROPERTY.—In addition to the Stewart fund ($400,000) derived from the sale of common lands to the late A. T. Stewart, the town owned Long Beach and some thousands of acres of meadow land.

HERKIMER.—{JOHN METZLER, President. BENNETT MORRISS, Treas.

This village is in Herkimer County.

LOANS—	When Due.
ELECTRIC-LIGHT PLANT—	
4s, June, $14,000	1911
4s, ..., 13,500	.....
3½s, ..., 13,000	.....
SEWER BONDS -	
5s, ... $25,000	Aug. 1, 1903
3½s, ... 30,000	Aug. 1, 1913
SCHOOL BONDS—	
5s, ..., $16,000	1917

WATER WORKS—	
3½s, July 1, $50,000.	June 25, 1908
3½s, July 1, 7,000.	Mar. 7, 1904
Total debt Dec. 1, 1898	$142,000
Assessed valuat'n 1897.	3,418,487
Assessm't is at actual value.	
Tax rate (per $1,000) 1897	$7·71
Population in 1897	4,907

INTEREST on the electric-light bonds is payable in New York City; on the water bonds at the State Capital, Albany, N. Y.

HOOSICK FALLS.—This village is in Rensselaer Co.

LOANS—	When Due.
SEWER BONDS (reg.)—	
4s, J&J, $30,000	July 1, 1900
($2,500 due yearly) to July 1, 1911	
IMPROVEMENT BONDS—	
3½s, ..., $4,500	July 1, '00-'08
Floating debt	$8,725
Total debt Mar. 1, 1899	46,225

Tax valuation, real	$1,667,354
Tax valuation, personal.	455,650
Total valuation 1897	2,123,004
Assessment 75% of actual value.	
Village tax rate (per M.), '97	$10·10
Population in 1890 was	7,014
Population in 1880 was	4,530
Population in 1898 (est.)	5,046

INTEREST is payable at the First National Bank of Hoosick Falls.

HORNELLSVILLE.—M. B. SMITH, Clerk.

This city is in Steuben County.

LOANS—	When Due
SEWER BONDS—	
4s, M&N, $100,000	1917-1926
($10,000 yearly on May 29.)	
PARK BONDS—	
4s, an., $50,000	July 1, 1911
PAVING BONDS—	
6s, ..., $6,374	1899-1900
6s, ann., 12,000	1900 1903
($3,000 yearly on Nov. 20.)	
6s, ..., $7,500	1900-1903
($2,000 yearly on June 20.)	

Bonded debt June 1, '99.	$165,874
Assessed valuation, real.	4,012,025
Assessed valuation, per'l	442,626
Total valuation 1898	4,454,651
Assessment about actual value	
Tax rate (per $1,000) 1898.	$25·56
Population in 1890 was	10,996
Population in 1899 (est.)	14,000

HUDSON.—{ALEX. R. BENSON, Treasurer. WM. S. HALLENBECK, Clerk.

The city of Hudson was incorporated in 1785. It is the county seat of Columbia County.

LOANS—	When Due.
CEMETERY BONDS—	
4s, F&A, $20,000	Feb. 1, 1905-'14
4s, A&O, 10,000 ($2,000 yearly).	Feb. 1, 1912-'16
4s, M&N, $6,000 ($2,000 due yearly) to May 1, 1920	May 1, 1918
DEFICIENCY BONDS—	
4s, Apr., $20,000	Apr. 1, '00-1901
4s, May, 10,000	May 1, 1902
4s, July, 25,000	July 1, 1900-'12
STREET IMPROVEMENT BONDS—	
4s, F&A, $25,000	Feb. 1, 1904-'08
4s, F&A, 25,000	Feb. 1, 1909-'13
4s, Feb., 19,000	Feb. 1, 1914-'23
4s, M&S 25,000	Mar. 1, 1915-'27
3½s, Aug., 6,000	Aug. 1, 1908-'13
4s, F&A, $15,000	Feb., 1914 to '16
4s, F&A, $10,000	Feb., 1917-'18
REFUNDING WATER BONDS—	
4s, F&A, $10,000	Aug. 22, 1908
4s, F&A, 10,000	Aug. 22, 1909

LOANS—	When Due.
FUNDING BONDS—	
7s, F&A, $3,250	Feb. 10, '00-1912
REFUNDING LOAN—	
4s, F&A, $10,500	Feb. 10, '99-1904
WATER BONDS—	
4s, F&A, $10,000	Feb. 1, 1903
SCHOOL BONDS—	
4s, Oct., $15,000	Oct. 1, '00-1901
4s, Feb., 4,000	Feb. 1, 1907
4s, F&A, 20,000	Feb 1, 1908-'11
3½s, Aug., 6,000	Aug. 1, 1905-'06

Bonded debt Aug. 25, '99..$304,750
Sinking fund..... 4,400
Net debt Aug 25, 1899 . 300,350
Ass'd valuation, real.....4,003,755
Ass'd valuation, pers'al..1,036,668
Total valuation 1898....5,040,423
Assessment about ⅝ actual value.
Tax rate (per M.) 1898....$25·973
Population 1890..... 9,970
Population 1899 (est.).....10,000

INTEREST is payable in Hudson at the office of the City Treasurer.

ILION.—{C. S. JEPSON, Treasurer. GEO. O. RASBACH, Clerk.

This village is in Herkimer County.

LOANS—	When Due.
WATER BONDS—	
4s, J&J, $95,000	July 1, 1922
Subject to call after July 1, 1912	
SEWER BONDS—	
4s, ..., $16,000	1900 to 1915
3s, ..., 30,000	1914
4s, ..., 10,500 ($2,500 yearly on July 1.)	1908 to 1911

SCHOOL BONDS—	
4s, ..., $10,000	1906

Bonded debt Dec. 1898..$152,000
Tax valuation 1896.....1,373,085
Real valuation.....2,746,170
Tax rate (per $1,000) '99. 37·60
Population in 1890 was.....4,057
Population in 1896 (est.).....5,000

ITHACA.—CHESTER C. PLATT, Clerk.

This city is in Tompkins County.

LOANS—	When Due.
BRIDGE BONDS—	
4s, ..., $20,000 ($2,000 due yearly).	1916 to 1926
SEWER BONDS—	
4s, g, J&J, $150,000 ($7,500 due yearly.)	July 1, '06 to '26
PAVING BONDS—	
4s, ..., $9,448	1800 to 1903
RAILROAD AID—	
7s, ..., $40,311	1898 & 1900

Tax valuation, real.....$5,605,480
Tax valuation, personal 1,122,050
Total valuation 1898.. 6,727,530
Assessment about ⅔ actual value.
Total tax rate (p. $1,000)'98. $5·10
Population in 1892 was. ..13,460
Population in 1890 was.....11,079
For School District debt see Additional Statements end N.Y. State.

JAMESTOWN.—{HENRY H. COOPER, Mayor. JOHN B. SHAW, Treasurer.

This city is in Chautauqua County.

LOANS—	When Due.
CITY HALL BONDS—	
4s, M&N, $65,000	May 15, 1925
ELECTRIC LIGHT BONDS—	
4s, J&D, $30,000	June 1, 1901
4s, J&D, 32,000	Dec. 1, 1903
FIRE DEPARTMENT BONDS—	
4s, J&D, $7,000	Dec. 1, 1903
PAVING FUND—	
4s, A&O, $13,000	Oct. 1, 1905
4s, J&J, 3,000	Jan. 1, 1907
4s, A&O, 18,000	Apr. 1, 1909
3½s, A&O, 6,000	Oct. 9, 1907
PAVING CERTIFICATE FUND	
5s, A&O, $12,000	Apr. 1, 1900
5s, A&O, 5,300	Oct 1, 1900
5s, ..., 6,000	1900-1902
5s, ..., 12,000 ($5,000 yearly.)	1900 to 1902

LOANS—	When Due.
SEWER BONDS—	
3½s, M&S, $50,000	Mar. 1, 1923
4s, J&D, 111,000	Dec. 1, 1923
4s, J&D, 50,000	May 1, 1917
4s, J&J, 20,000	Mar. 15, 1918
REFUNDING BONDS—	
5s, ..., $5,000	
SCHOOL BONDS—	
4s, J&D, $83,000	June 1, 1915

Bonded debt Feb. 1, 1899..$557,600
School debt (included).... 83,000
School sinking fund..... 18,600
Total valuation 1898....10,787,799
Assessment about actual value.
Total tax (per $1,000) '98..$19·92
Population (local authority).26,000
Population in 1892 was....18,627
Population in 1890 was.....16,038

INTEREST on the Fire Department bonds, on the paving bonds due 1909 and on the $24,000 paving certificates is payable at the Chase National Bank; on all other loans at the Treasurer's office in Jamestown.

JOHNSTOWN.—W. S. SAMMONS, Supervisor.

This is a town in Fulton County. The city of Gloversville was formed out of a portion of its domain in 1890 and the city of Johnstown was subsequently formed. The old town debt, therefore, given below must be divided between the present town of Johnstown and the cities of Gloversville and Johnstown.

LOANS—	When Due.
REFUNDING BONDS—	
4s, F&A, $10,000	1900-1906
($2,000 due yearly on Feb. 1.)	
4s, F&A, $8,000	1900-1907
($1,000 due yearly on Feb. 1.)	
4s, F&A, $10,000	Feb. 1, 1901
4s, F&A, 1,600	Feb. 1, 1900
($200 due yearly) to Feb. 1, 1907	
4s, F&A, $3,000	Feb. 1, 1908
($500 due yearly) to Feb. 1, 1913	

Bonded debt Nov. 1, '98. $33,800
Bonds are tax exempt.
Town's assessed valuation 1898.. 1,059,761
Assessment about ¼ actual value.
Total tax (per $1,000) '97...$14·60
Population in 1890 was.....10,959
Population in 1897 (est.)....20,000

INTEREST on the refunding bonds due in 1901 and those due from 1900 to 1907 in Johnstown.

JOHNSTOWN.—{N. J. STOLLER, Chamberlain. W. W. CROUSE, Clerk.

This city is in Fulton County.

LOANS—	When Due.
SCHOOL BONDS—	
4s, J&D, $22,500	June 15, 1914
($2,500 due y'rly) to June 15, 1923	
WATER BONDS—	
4s, ..., $45,000	1900 1918

Bonded debt Sept. 15, '98.$272,600
Water debt (included)... 115,500
Assessed valuation, real.3,234,450
Assessed valuation, per'l.1,022,963
Total valuation 1898....4,257,413
Population in 1898 (est.)...10,000

INTEREST on school bonds payable at the Johnstown Bank.

KINGS CO.—See New York City.

KINGSTON.—HENRY E. WEIBER, Mayor.

This city is the capital of Ulster County.

LOANS— NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Deficiency	3·65	J & J	1900	$5,000
Refunding	4	J & J	Jan. 15, 1900	12,000
Refunding	4	J & J	Jan. 15, 1911	$25,000
do	4	J & J	Jan. 15, 1912	25,000
do	3	J & J	Jan. 15, 1914	36,500
do	3	J & J	Jan. 15, 1915	31,500
Wallkill Valley RR.	7	J & J	Jan. 15, 1901	169,200
Water bonds, 1896	3½	semi-an.	1912 to 1936 ($24,000 yearly. 1913 to 1937 $6,000 annually	600,000
do do 1897	4	semi-an.		150,000
Promissory notes, 1899	4	Mar.	March, '00-'04	1,085

All the refunding bonds are optional and are now subject to call.

TOTAL DEBT.—The total bonded debt on Sept. 1, 1897 (not including water bonds), was $348,200; no floating debt.

ASSESSED VALUATION in 1898 of real estate was $11,177,705; personal property, $2,135,725; total $13,313,430; tax rate (per $1,000) 1897, $17·366. Real estate is assessed at "about 80 per cent of its actual value." In 1880 total assessed valuatioon was $6,577,904.

POPULATION.—The population in 1890 was 21,261; in 1880 it was 18,344; in 1895 it was 21,565.

LANSINGBURG.—FRANK H. MITER, Clerk.

Lansingburg is in Rensselaer County.

LOANS— NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Water bonds	4	M & S	1904	$20,000
do	4	A & O	Oct. 1, 1910	15,000
do	4	M & S	1914	30,000
do	4	M & S	1924	40,000
do	4	M & S	1934	60,000
do	4	M & N	Nov. 1, 1938	25,000
do	4	J & J	July 1, 1939	10,000
Refunding	4	M & N	May 1, 1941	15,000
Sewer bonds	4½	A & O	$2,000 on Apr. 1 each y'r until p'd. 1904-1912 $5,000 yearly.	15,333
do 1892	4	.....		45,000
School bonds	4	.....	.....	24,000
Paving bonds 1898	4	M & N	Nov. 1, 1904	30,000
do do 1899	3½s	J & D	June 1, 1904	63,000

INTEREST on the water bonds due Oct. 1, 1910, is payable at the bank of D. Powers & Sons, Lansingburg; on the sewer and street bonds, at the Treasurer's office; all other bonds at Nat. Bank of Commerce, New York.

TOTAL DEBT.—The total bonded debt on June 1, 1899, was $340,333, including water debt of $215,000.

ASSESSED VALUATION in 1897 was: Real estate, $6,130,620; personal property, $503,142; total, $6,633,762; tax rate (per $1,000) $7·35. The assessment is about 80 per cent of actual value. Total valuation for 1898 was $6,365,997.

POPULATION.—The population in 1892 was 11,048; in 1890 it was 10,550; in 1880 it was 7,432; in 1898 it was (estimated) 12,016.

LANSINGBURG UNION FREE SCHOOL DIST. NO. 1.—

W. J. Shelliday, Treasurer Board of Education.

LOANS.	When Due.
4s, J&D, $2,000	Dec. 1, 1899
4s, J&D, $30,000 $2,000 due yearly.	Dec. 1, 1900 to '14
4s, J&D, $34,000 ($2,000 annually on Dec. 1.)	1915 to 1931

Int. payable in New York City.

Total debt Feb. 15, 1899. $66,000
Tax valuation 1898..... 6,439,336
Assess't about 94 p. c. actual value
School tax (per $1,000) '98.. $6·16
Value of sch. prop'ty '98. $150,000
Population in 1899 (est). 12,500

LEWISTON.—H. T. POOL, Supervisor.

This town is in Niagara County.

LOANS—	
RAILROAD AID BONDS—	
5s, ..., $15,000	.....
4½s, ..., 173,000	.....

Bonded debt Sep. 20, '98. $188,000
Tax valuation, real.....1,526,548
Tax valuation, personal.. $23,815
Total valuation 1898....1,550,363
Assessment about actual value.
Tax rate (per $1,000), 1898.$14·56
Population in 1890 was.....2,577
Population 1898 (estimated).2,500

INTEREST is payable at the Bank of New York, N. B. A.

LIBERTY.—E. R. DUSENBERRY, Supervisor.

This town is in Sullivan County.

LOANS—	When Due.
N. Y. & Os. MID. RR.—	
4s, J&J, $103,000 $5,000 yearly after 1898.	

Bonded debt Aug. 1, '98. $103,000
Assessed valuation..... 824,178
Assessed valuat'n, pers'l.$161,319
Total valuation 1897..... 985,497
Tax rate (per $1,000) 1896.$2·117
Assess't about 60 p.c. actual value.
Population in 1890 was.....3,357
Population in 1898 (est.) 4,000

TAX FREE.—All of the bonds issued by this town are tax exempt.

INTEREST is payable at Sullivan County National Bank, Liberty.

LITTLE FALLS.—{TIMOTHY CASEY, Mayor. FRANK STAFFORD, City Treas.

This city is in Herkimer County.

LOANS—	When Due.
SCHOOL BONDS—	
3½s, July, $65,000	July 1, 1903
($2,000 due yearly) to July 1, '35.	
School dist. loan 3½% ($1,000 due annually.)	$16,000
Floating debt ($2,000 due annually.)	10,000
WATER BONDS—	
3½s, J&J	98,000
3½s, ..., $83,000	1906

WATER BONDS—(Continued)	
3½s, ..., $40,000	1916
3½s, ..., 110,000	1917

Total debt Dec. 1, 1898.. $420,000
Water debt (included)... 331,000
Total valuation 1899....4,722,520
Assessment is at actual value.
Total tax rate (p. $1,000) '99. $17·22
Population in 1890 was.....8,181
Population in 1897 (est.)...11,000

LOCKPORT.—{T. N. VAN VALKENBURGH, Clerk. J. C. HARRINGTON, Treasurer.

This city is situated in Niagara County.

LOANS—	When Due.
FIRE, HIGHWAY & LIGHTING BDS	
4s, M&N, $7,150.	May 20, 1900
($1,450 yearly) to May 20, 1904.	
RAILROAD BONDS—	
7s, J&J, $20,000	Jan. 1, 1900
($10,000 due y'rly) to Jan. 1, 1901	
WATER BONDS—	
3½s, M&N, $21,333 33.	Nov. 1, 1899
($2,666 67 yearly) to Nov. 1, 1906	
4s, J&J, $9,000	1900-1908
($1,000 yearly on Jan. 1)	
UNION SCHOOL BONDS—	
3½s, M&N, $120,000	Nov. 1, 1902
($10,000 due y'rly) to Nov. 1, 1913	
3½s, M&N, $5,000	Nov. 1, 1914

LOANS—	When due.
DISTRICT SCHOOL BONDS—	
4½s, M&N, $3,875	Nov. 15, 1899
INTERMEDIATE SCHOOL BONDS—	
4s, M&N, $10,000	Nov. 1, 1916

Interest payable at City Treasury.
Bonded debt Jan. 2, '99.. $194,033
Sinking fund..... 25,000
Net debt Jan. 2, 1899.... 169,033
Total valuation 1898.....7,445,965
State and Co. tax (per M.) '98. $5·68
City tax (per $1,000) '98.....15·30
Population in 1899 (est.)....19,500
Population 1890 was..... 16,038
Population 1880 was..... 13,522

In addition to the above the city has a debt of $124,729 45 for local improvements, which is payable by special assessment. The city owns $10,000 worth of stock of the Lockport Hydraulic Co.

LONG ISLAND CITY.—See New York City.

MAMAKATING.—Mercien Skinner, Super'r.

This town (P. O. Wurtsboro) is in Sullivan County.

LOANS— *When Due.*

REFUNDING RR. BONDS.
4s, J&J, $28,000. July 1, 1900-'03 ($7,000 due yearly.)
4s, J&J, $24,000..July 1, 1904-'06 ($8,000 due yearly.)
4s, J&J, $27,000..July 1, 1907-'09 ($9,000 due yearly.)
4s, J&J. $40,000..July 1, 1910-'13 ($10,000 due yearly.)

LOANS— *When Due.*

VILLAGE WURTSBORO WAT. BDS.
4s, A&O. $7,000 ....Oct., 1902-'15
Total debt Mar. 1, 1899.$125,000
Assessed valuation 1898.$839,295
Assessment abt.80 p.c. of full value
Total tax (per $1,000) '98 $23·53
Population in 1892 was.....3,504
Population in 1890 was.....3,401

MARATHON.—Edw. H. Barnes, Treasurer.

This village is in Cortland County.

LOANS— *When Due.*

WATER BONDS—
4s, $27,000.....1900-1926
Bonded debt Aug. 20, '99 $35,000
Water debt (included)..... 33,000

Assessed valuation 1899 $609,775
Tax rate (per $1,000) 1899.$17·22
Population in 1890 was... 1,198
Population in 1899 (est.).....1,200

MECHANICSVILLE.—N. T. Bryan, Treas.

Mechanicsville is in Saratoga Co.

LOANS— *When Due.*

SCHOOL BONDS—
4s, Nov., $23,000.....Nov, 1 ($1,000 due yearly until paid.)

SEWER BONDS—
4s, A&O, $4,000.....Nov. 1, 1925

WATER-WORKS BONDS—
5s, F&A, $35,000.....Aug. 1, 1903
4s, M&N, $23,000.....May 1, 1912
4s, M&N, 30,000.....May 1, 1917
4s, M&N, 52,000.....May 1, 1922
Bonded debt Aug., 1899.$204,000
Water debt (included).... 140,000
Tax valuation 1896.....1,470,825
Population in 1890 was.....2,679
Population in 1896 (est.)....5,000

INTEREST on the school bonds is payable at the First Nat. Bank, Mechanicsville; on others at the Hanover Nat. Bank, New York.

MIDDLETOWN.—{CHAS. W. HILL. Treasurer. {I. B. A. TAYLOR, Clerk.

This city is in Orange County. Bonds issued jointly by this city and the town of Wallkill are included in the following statement.

LOANS— NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
RR. bonds issued jointly by this city & town of Wallkill.	3½	April	$2,500 p'd. y'rly	$80,000
School bonds, 1896.....	4½	.....	$12,000 yearly on May 1.	24,000
Sewer bonds, Mar., 1881 ...	4	.....	Mar. 1, 1901	20,000
Water bonds, 1881.....	4	.....	July 1, 1911	16,000
do 1891.....	4	F & A	Aug. 1, 1911	40,000
do 1893.....	3½	.....	Mar. 1, 1913	12,000
do 1888.....	3½	J & J	July 2, 1918	100,000
		Subject to call July 2, 1898.		
do 1890.....	3½	.....	May 1, 1910	75,000
do 1893.....	3½	.....	Feb. 1, 1913	10,000

INTEREST is paid at city treasury.

TOTAL DEBT, Etc.—The total bonded debt on Aug. 1, '99, excluding bonds issued jointly with town of Wallkill, was $297,000. Sinking fund payments are made annually towards retirement of the $16,000 water bonds of 1911.

ASSESSED VALUATION.—In 1899 the assessed valuation of real estate, about ⅓ of actual value, was $3,627,205; of personal property, $314,232; total, $3,941,437; total tax rate (per $1,000), $36·90.

POPULATION.—The population in 1890 was 11,977; in 1880 it was 8,494. In 1899 (estimated) 15,000.

MONROE CO.—J. B. Hamilton, Treas.

County seat is Rochester.

LOANS— *When Due.*

COURT HOUSE BONDS—
3½s, F&A, $850,000.....1904-1920 ($50,000 due yearly on Feb. 1.)
Total debt Aug. 1,'98. $900,000
Assessed val., real.....136,401,485

Assessed val., per'l... $11,823,700
Total valuation 1898..148,225,185
Assessment about 4-5 actual value.
Tax rate (per $1,000) '97....$5·277
Population in 1892 was ...200,056
Population 1890 was.....189,586

INTEREST and principal payable at the Am. Ex. Nat. Bk., N. Y. City

MOUNT MORRIS.—{JNO. T. DONOVAN, Supervisor. {D. F. RUSSELL, Clerk.

This town is in Livingston County.

LOANS— *When Due.*

RAILROAD-AID BONDS—
7s, A&O, $55,033.....1901
4½s, Feb., 12,000.....1900-1911 ($1,000 yearly on Feb. 1.)
Bonded debt Dec. 1, '98...$69,033
Sinking fund assets..... 8,644
Net debt, Dec. 1, 1898..... 60,389

Assessed valuat'n, real.$1,799,822
Assessed val., personal.. 158,151
Total valuation 1898....1,957,973
Assessm't about 90% actual value.
Tax rate (per M.) 1898 . $10·47
Population 1890..... 3,761
Population 1899 (est.)... 4,000

INTEREST is payable at the National Park Bank, New York City.

MOUNT VERNON.—{EDWIN W. FISKE, Mayor. {WM. N. HOYT, Clerk.

Mount Vernon is in Westchester County. The city received its charter on March 22, 1892.

LOANS— *When Due.*

ASSESSMENT BONDS—
5s, ..., $278,000.....1900-1902
5s, F&A, 50,000....Aug. 1, 1903
5s, M&S, 21,000....Mar. 1, 1904
5s, F&A, 40,000....Aug. 1, 1904
5s, ..., 40,000.....1905
5s, M&N, 25,000....Nov. 1, 1904
5s, M&S, 35 000....Mar. 1, 1905

HIGHWAY BONDS—
4s, ..., $10,000. Aug. 1, 1906-'07
4s, ..., 320,000.....1908-1939 ($10,000 yearly.)
4s, M&N, $40,000.Nov. 1, 1940-'43
4s, J&J, 30,000...July, 1944-'46

SEWERAGE BONDS—
4s, J&D, $40,000 June, 1900-1907
4s, J&D, 110,000 June, 1908-1918
4s, J&D, 5,000.....June 1, 1919
4s, A&O, 20,000..Apr. 1, 1919-'21
3½s, M&S, 30,000..Mar., 1922-1924

TAX RELIEF BONDS—
5s, M&N, $25,000.....Nov. 1, 1899
5s, J&D, 30,000.....Dec. 1, 1899
5s, ..., 32,000....Feb. 21, 1901
5s, ..., 24,000.....Feb. 1, 1900
5s, ..., 60,000.....Sept. 1, 1900
5s, ..., 22,000 ....Feb. 1, 1901
5s, M&S, 50,000.....Sept. 1, 1901
5s, J&D, 29,000.... Dec. 1, 1901

LOANS— *When Due.*

WATER BONDS—
5s, ..., $1,000.....Oct. 1, 1900
Bonded debt Apr. 1,'99.$1,337,000
Sinking fund..... 124,737
Net debt Apr. 1, 1899.. 1,212,263
Board of Education bonds (additional). .. 273,800
Assessed valuat'n, real.21,895,433
Assessed val., personal 1,508,804
Total valuation 1898...23,404,237
Tax rate (per $1,000) 1898..$20 90
Population in 1890 was....10,677
Population in 1897 (est.)...21,000

SCHOOL BONDS CITY OF MT. VERNON—
4s, M&N, $45,000...May 1, 1909 ($5,000 due yearly to May 1, 1917.)
4s, J&J, $105,000 ..July 1, 1918 ($5,000 due yearly to July 1, 1938.)
3½s, F&A, $50,000..Feb., 1939-'48

SCHOOL BONDS, DISTRICT NO. 5—
4s, ..., $29,000.....Mar. 1, 1900 ($2,000 due yearly to Mar. 1, 1913.)
4s, ..., $13,000.... Aug. 1, 1900 ($1,000 yearly to 1900 and $1,500 yearly to 1908.)

SCHOOL BONDS, DISTRICT NO. 4—
4½s, ..., $26,300..Sept., 1900-'08

NASSAU CO.—H. M. W. Eastman, Treasurer.

Created Jan. 1, 1899, out of that portion of Queens County not included in the Greater New York. For debt, etc., prior to formation, see Queens County statement. Since organization the county has authorized $100,000 3½ per cent 30-year gold court-house bonds, and has borrowed $24,000 for the payment of its estimated share of Queens County interest. [Suits were pending Oct. 1 to prevent the issuance of the $100,000 bonds.]

NEWBURGH.—{BENJ. B. ODELL, Mayor. {D. J. COUTANT, Clerk.

This city is in Orange County. The interest on the water bonds is met by water rents. The Chambers Creek bridge bonds were issued jointly by the city of Newburg and town of New Windsor, to be paid in proportion to the taxable property of each.

LOANS— *When Due.*

ALMSHOUSE BONDS—
4s, ..., $8,000 .... 1900 to 1904

BRIDGE (Chambers Creek)—
4s, M&S, *$10,000.Sep. 15,'1900-01
4s, M&S, $1,000.Sept. 15, 1902

CITY HALL—
4s, A&O, $7,000.Apr. 1, 1900-'13 ($500 yearly.)
4s, A&O, $8,000.Apr. 1, 1900-'15 ($500 yearly.)

FIRE DEPARTMENT
4½s, M&N, $1,400.Nov. 1,'99-'00 ($700 yearly.)

GLOBE FUND—
3s, Ann., $25,170.Aug. 5, 1935
3s, Aug., 1,437.July 20, 1943

PARK BONDS—
4s, J&J, $7,500...June 1, 1900-'14 ($500 yearly.)
3½s, J&J, $10,000.July 1, 1915
3½s, M&N, 10,000.May 1, 1916

PAVING BONDS—
4s, M&N,$10,417.Jan. 1, 1900-'05 ($1,736 yearly.)
4s, J&J,$12,195 Jan. 1, 1900-'06 ($1,742 yearly.)
4s, J&J,$10,184.Jan. 1, 1900-'06 ($1,455 yearly.)

SEWER BONDS—
3½s, J&D, $132,783 Dec. 1,'99-'1 ($7,377 yearly.)

LOANS— *When Due.*

SCHOOL BONDS—
3½s, J&J, $26,000... Jan. 1, 1900 ($2,000 due yearly) to Jan. 1, 1912

IMPROVEMENT BONDS—
3½s, ..., $31,000 1900-1909
3½s, M&S. 26,167.Sep. 1, 1900-09

WATER BONDS—
4s, M&S, $2,000..Sept. 1, 1900-'03 ($500 yearly.)
4s, M&N, $6,000.May 1,'99-'11 ($500 yearly.)
4s, M&N, $2,000.Nov. 1, 1899
4s, J&J, 10,000.July 1, 1900
4s, M&S, 20,000.Sept. 1, 1901
4s, M&S, 15,000 Sept. 1, 1902
4s, M&S, 7,000.Mar. 1, 1904
4s, M&N, 13,000.Nov. 1, 1905
4s, M&S, 20,000.Sept. 1, 1911
4s, F&A, 125,500.Feb. 1, 1912
4s, M&S, 44,000.Sept. 1, 1912
3½s, M&N, 47,250 Nov. 1,'99-'23 ($1,750 yearly.)
3½s, M&S, $18,000 Sept. 1, 1907
3s, M&S, 20,000.Sept. 1, 1906
4s, M&N, 12,750.May 1,'00-'16 ($750 yearly.)
3½s, M&S, $10,000. Mar. 1,'00-'09 ($1,000 yearly.)

REFUNDING WATER BONDS—
3½s, ..., $62,000...1900 to 1917 ($1,500 an. to '16, $35,000 in '17.)

* Includes New Windsor's share, which is about one-eighth.

TOTAL DEBT, Etc.—The total bonded debt on March 6, 1899, was 748,236 54. The water debt (included) was $437,750.

WATER WORKS.—In 1898-9 water rents amounted to $46,894 08.

ASSESSED VALUATION in 1898 was: real estate, $9,266,030; personal property, $1,642,250; total, $10,908,280; total tax rate (per $1,000), $24·72. Property assessed about one-half actual value.

POPULATION.—The population in 1890 was 23,263; in 1899, 25,000.

NEW LOTS.—See New York City.

NEW ROCHELLE.—{M. J. DILLON, Mayor. {A. J. SELZ, Clerk.

This city is in Westchester County.

LOANS— *When Due.*

CITY HALL BONDS—
3½s, J&D, $13,000.June, 1904-'16

STREET & HIGHWAY IMPR'M'T—
5s, M&N, $50,000.May 1, 1898-04
3½s, ..., 25,000.....1902-1926
3½s, J&D, 150,000.June, 1904-'33

SEWER CERTIFICATES—
5s, A&O, $55,000.....Optional
4s, ..., 12,000.....1900-1902 (Optional after 1898.)

SEWER BONDS—
4&5s, A&O, $195,000 Apr. 1,'08-'46
4s, A&O, 55,000 1947-1957 ($5,000 annually on Oct. 1.)

JUDGMENT BONDS—
3½s, J&D, $20,000...July, 1924-28

CERTIFIC'S OF INDEBTEDNESS—
3½s, J&J, $29,750..July, 1904-32
Bonded debt J'ne 1,'99 $441,000
Assessed valuat'n 1898.12,723,702
Population 1890 was 8,318
Population 1899 (est.).....15,000

Interest payable at New Rochelle and New York.

NEW UTRECHT.—See New York City.

NEW YORK CITY.—{ROBERT A. VAN WYCK, Mayor. {BIRD S. COLER, Comptroller.

The consolidation provided under the Greater New York Charter became effective January 1, 1898, and New York City now includes Kings County, Richmond County, and the following portions of Queens County, namely, Long Island City, the towns of Newtown, Flushing and Jamaica, and part of the town of Hempstead. The following statement shows all the indebtedness of the consolidated city on August 31, 1899, excepting that portion of Queens County and the school districts lying therein located partly within and partly without the Borough of Queens:

Funded debt of New York City issued subsequent to Jan. 1, '98..	$42,900,125 43
Funded debt of New York City issued prior to Jan. 1, 1898.....	221,879,733 78
Funded debt of corporations in the Borough of Brooklyn, including Kings County....	77,822,435 26
Funded debt of corporations in the Borough of Queens.....	8,853,196 81
Funded debt of corporations in the Borough of Richmond	2,9-6,948 75
Total funded debt Aug. 31, 1899.....	$353,736,440 03
Temporary loan in anticipation of the collection of taxes.....	41,437,450 88
Total bonded debt Aug. 31, 1899.....	$395,168,890 91
Sinking funds	1-7, 92,361 27
Net bonded debt Aug. 31, 1899.....	$287,971,529 64

The following table shows the assessed valuation of real estate in the consolidated city for the year 1899:

	Real Estate.	Pers'l Estate.	Total.	Tax Rate.
	$	$	$	$
Manhattan and The Bronx	2,178,605,905	490,482,930	2,669,088,835	24,804
Brooklyn.....	*609,822,267	45,270,713	*655,092,980	23,642
Queens.....	103,752,600	6,314,032	110,066,632	32,744
Richmond.....	40,264,692	3,838,890	44,103,582	24,237
Total.....	*2,932,445,464	*45,906,565	*3,478,352,029	.....

* Includes $986,200 of property liable for State taxation only.

APPROPRIATIONS AND EXPENDITURES—The total appropriation for Greater New York in 1898 was $77,559,532 37. Expenditures therefrom to Aug. 1, 1899, $74,004,543 01. The appropriation for the year 1899 is $93,520,082 03.

POPULATION—The population of Greater New York is estimated at 3,550,053 on July 1, 1899.

The tables which follow give full details regarding the indebtedness of the consolidated city and the various boroughs and other divisions forming part of it. We show first the bond issues made since the Greater New York Charter went into effect. Then we add statements reporting at length the indebtedness of the separate boroughs; all the districts, towns and other divisions being in each case grouped under the borough to which they belong:

GREATER NEW YORK BONDS.—*Bonds issued since consolidation.*

The loans marked (S. F.) are held wholly in the sinking fund. The paragraph mark (¶) indicates exempt from taxation except for State purposes.

LOANS— NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
CORPORATE STOCK—*Greater N. Y. Charter, Sec. 169, Chap. 378, Laws 1897.*				
Armories.....¶	3	M & N	1923 s.f.	$11,500
Am. Museum Nat. Hist.¶	3½	M & N	Nov. 1, 1928	550,000
do do ¶	3½	M & N	1929	300,000
Awards for ch'ge of g'de.	3	M & N	1928 s.f.	97,740
Metropolitan Mus. Art.¶	3½	M & N	Nov. 1, 1928	600,000
Botanical Museum.....¶	3½	M & N	Nov. 1, 1928	200,000
do do .....¶	3	M & N	Nov. 1, 1928s.f.	150,000
Paving Jerome Ave....¶	3½	M & N	Nov. 1, 1928	60,000
do do ....¶	3	M & N	Nov. 1, 1928s.f.	5,000
Repaving streets .....¶	3½	M & N	Nov.1,'28&29	550,000
do do .....¶	3	M & N	Nov. 1, 1928s.f.	310,000
Dept. Correction bldgs.¶	3½	M & N	1928&1929	650,000
do do ....¶	3	M & N	1928 s.f.	40,000
Dept. Street Cleaning..¶	3	M & N	1929 s.f.	100,000
do do ....¶	3½	M & N	1929	300,000
Health Dept. bldgs ...¶	3	M & N	1919 s.f.	44,287
CourtHouse—Appellate¶	3½	M & N	Nov.1,'28&29	625,000
Criminal Court House..¶	3	M & N	1923 s.f.	20,000
Docks and Slips, &c....¶	3	M & N	1928 s.f.	2075,294
Docks and Slips, &c....¶	3½	M & N	Nov. 1, 1928	1600,000
do do ....¶	3½	M & N	Nov. 1, 1929	2000,000
Sch. Houses,Sites&bldg¶	3½	M & N	Nov. 1, 1928	1820,785
do do ¶	3	M & N	Nov. 1, 1928s.f.	1000,678
do do Bor M.& B.¶	3	M & N	1909-1929 s.f.	2375,367
do do do ..¶	3½	M & N	1929	1,700,000
do do Boro. Brook.¶	3	M & N	1929 s.f.	85,615
do do do ..¶	3½	M & N	1929	1800,000
do do Bor. Queens.¶	3	M & N	1909-1929 s.	17,650
do do do ..¶	3½	M & N	1929	500,000
do do Boro. Rich..¶	3	M & N	1909 s.f.	3,000
do do do ¶	3½	M & N	1929	100,000
New East Riv. Bridge..¶	3½	M & N	Nov. 1,'28-'29	2700,000
do do ....¶	3	M & N	1929	1287,824
Con.&Imp.St.John's Pk¶	3	M & N	1916 s.f.	50,000
East River Park Impt.¶	3	M & N	1911 s.f.	50,000
Const'n &Imp.of Pkys.¶	3	M & N	1914 s.f.	100,000
do do ..¶	3	M & N	1923 s.f.	t5,000
do do ..¶	3½	M & N	1929	100,000
Imp. of Pub. Pks. & Pkys.	3	M & N	1909&1921 s.f.	161,500
Imp. Bronx Park.....¶	3	M & N	1929 s.f.	t3,000
Lib'ry Bdg.,Bryant Pk.¶	3½	M & N	1929	500,000
St and Park Openings ..	3	M & N	1914&1929 s.f.	2771,168
Public Park 111th St..¶	3½	M & N	Nov. 1, 1928	1738,362
do do ..¶	3	M & N	Nov. 1, 1928s.f.	170,033
PublicPark—HoustonSt.	3	M & N	1920 s.f.	191,779
Bridge over Harlem R.¶	3½	M & N	Nov. 1, 1928	1029,844
do do ..¶	3	M & N	1919 s.f.	40,000
do do ..¶	3½	M & N	1929	250,000
do do ..¶	3½	M & N	1929	1000,000
Bdg. Con'g Pelham Bay	3	M & N	1919 s.f.	135,000
Bdg. over Bronx River..	3	M & N	1919 s.f.	9,000
Pub. Bldg. Crotona Pk.¶	3½	M & N	Nov. 1, 1928	75,000
do do ¶	3	M & N	1914 s.f.	2,500
Hos. Bldg. Gouv'r Slip.¶	3½	M & N	Nov. 1, 1928	50,000
Pub. Bath RivingtonSt.¶	3½	M & N	Nov. 1, 1928	50,000
do do ¶	3	M & N	Nov. 1, 1928s.f.	20,000
Pub Pks. 28th-29th St.¶	3	M & N	1921 s.f.	1,247
Pub. Park in 12th Ward.	3	M & N	1921 s.f.	29,495
Pub. Park—Hester St....	3	M & N	1920 s.f.	11,908
Bdg.over tracks N.Y.C.¶	3	M & N	1921 s.f.	15,000
do do .¶	3½	M & N	1921	50,000
Bridge over E. River..¶	3	M & N	1928 s.f.	20,000
do do ..¶	3	M & N	1928 s.f.	20,000
Riverside Drive Ext...¶	3½	M & N	1928&1929	600,000
Imp., etc., Riverside Pk.	3	M & N	1921 s.f.	133,500
Imp., etc., Crotona Pk.¶	3	M & N	1928 s.f.	30,000
New Pks.,&c.,23,24 Wds.	2½	M & N	1909-29 s.f.	2,000
Melrose Ave. Viaduct..¶	3½	M & N	1928	140,000
Redemp.Brk.WaterL'n¶	3	M & N	1929 s.f.	1215,000
Addition'l Water Sup'y¶	3	M & N	1911 s.f.	23,000
New Aqueduct.....¶	3½	M & N	Oct. 1, 1917	2000,000
do do ..¶	3½	M & N	1918	350,000
do do ..¶	3	M & N	Nov. 1,'12-'18s.f.	600,000
San. Prot. of Water....¶	3½	M & N	Nov. 1, 1917	350,000
do do ....¶	3	M & N	Nov. 1,'09-'17s.f.	250,000
Laying Water Mains...¶	3½	M & N	Nov. 1, 1917	300,000
do do ...¶	3	M & N	Nov. 1, 1917s.f.	50,000
do do Brklyn¶	3	M & N	1918 s.f.	100,000
Assessment Bonds—				
Assess'ment bonds....¶	3½	M & N	Nov. 1, 1908	500,000
Street Improvements..¶	3	M & N	1907 s.f.	350,000

BOROUGH OF MANHATTAN AND THE BRONX.

DEBT OF OLD CITY OF NEW YORK.

In the following statement loans wholly in the sinking fund are distinguished by s. f. prefixed to the amount outstanding. Loans exempt from taxation have a paragraph mark (¶) added to the title of the loan.

LOANS— NAME AND PURPOSE.	Interest. Rate	Interest. Payable.	Principal. When Due.	Principal. Outstand'g
a.—*Secured by Sinking Fund Preferred*—				
Add'l New Croton Aq. Stk..	6	M & N	Aug. 1, 1900	$269,800
do do do ..	7	M & N	Aug. 1, 1900	1,004,500
do do do ..	5	M & N	Aug. 1, 1900	57,000
Croton Reservoir Bonds...	6	Q—F	Aug. 1, 1907	20,000
Water Stock.....	6	M & N	Nov. 1, 1902	63,000
Water Stock.....	7	M & N	Nov. 1, 1902	412,000
b.—*Secured by Sinking Fund (Second Lien), Act of June 3, 1878*—				
Consolidated Stock, gold..	5	M & N	Nov. 1, 1928	6,900,000
Consolidated Stock.....¶	4	M & N	Nov. 1, 1910	2,800,000
c.—*Secured by Special Sinking Fund, Derived by Annual Taxation, Act of June 3, 1878*—				
Additional Water Stock..¶	3	A & O	Oct. 1, 1933	$100,000
do do do ..¶	3½	A & O	Oct. 1, 1933	300,000
do do do ..¶	3	A & O	Oct. 1, 1933s.f.	45,000
do do do ..¶	3½	M & N	Oct. 1, 1916	1,750,000
Armory bonds.....¶	3	M & N	Aug.15, 1904	200,000
do do .....¶	3	M & N	Nov. 1, 1907s.f.	142,632
do do .....¶	3	M & N	Nov. 1, 1907	250,000
do do .....¶	2½	M & N	Nov. 1, 1907s.f.	213,500
do do .....¶	3	M & N	Nov. 1, 1909	442,000
do do	3	M & N	Nov. 1, 1910s.f.	884,115
do do	3	M & N	Nov. 1, 1911s.f.	249,450
do do	3 g	M & N	Nov. 1, 1914	270,500
Assessment Fund Stock..	5	M & N	1903	500
City Park Improv't Stock.	5	M & N	1904 s.f.	11,000
CONSOLIDATED STOCK—				
City Improvement.....	5	M & N	1900 s.f.	13,616
Series "L".....	5	M & N	Nov. 1, 1899s.f.	28,173
Series "M".....	5	M & N	Nov. 1, 1899s.f.	12,235
Series "M".....	4	M & N	Nov. 1, 1899s.f.	649,327

Boroughs of Manhattan and the Bronx.—(*Con.*)

LOANS— NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
CONSOLIDATED STOCK—(*Con.*)—				
N. Y. Bridge Bonds.....	3	M & N	Nov. 1, 1922s.f.	$330,000
do do	5	M & N	*May 1, 1926s.f.	421,900
do do	5	M & N	*May 1, 1926	500,000
*Subject to call after Nov. 1, 1900.				
do do	5	M & N	1928 s.f.	300,000
do do	4	M & N	1928 s.f.	866,666
do do Ser. "4."	3	M & N	1923 s.f.	100,000
do do	3	M & N	1925 s.f.	120,000
do do	3	M & N	1926 s.f.	30,000
Metropol. Museum of Art	3	M & N	1905 s.f.	25,000
do do do ..	3	M & N	1913 s.f.	727,000
do do do ..	2½	M & N	1913 s.f.	120,000
do do do ..	3	M & N	Nov. 1, 1912s.f.	90,000
do do do ..	3	M & N	1907 s.f.	40,000
do do do ..	3½g.	M & N	1916	200,000
Amer. Mus. of Nat. His'y.	3	M & N	Nov. 1, 1913s.f.	595,000
do do do ..	2½	M & N	Nov. 1, 1913s.f.	205,000
do do do ..	3	M & N	Nov. 1, 1920s.f.	474,103
do do do ..	3	M & N	Nov. 1, 1920	325,000
do do do ..	3	M & N	Nov. 1, 1925s.f.	50,000
do do do ..	3½g.	M & N	Nov. 1, 1917	250,000
Temp'ry bridge ov. Bronx Riv. at Westchester Av.	3	M & N	1919 s.f.	5,000
Bridge over Bronx River at Westchester Ave ...	3	M & N	1920 s.f.	15,000
Brg ov. Bronx R.177th St	3	M & N	1919 s.f.	30,000
Harlem R. Br."Wash'n"..	3	M & N	Nov. 1, 1906s.f.	50,000
do do do ..	3	M & N	Nov. 1, 1907s.f.	350,000
do do do ..	3	M & N	Nov. 1, 1907	900,000
do do do ..	3	M & N	Nov. 1, 1908s.f.	800,000
do do do ..	3	M & N	Nov. 1, 1908	350,000
do do do ..	2½	M & N	Nov. 1, 1909s.f.	385,100
do do do ..	3	M & N	Nov. 1, 1910s.f.	16,650
do do do ..	3	M & N	Nov. 1, 1910	178,300
do do do ..	2½	M & N	1910 s.f.	14,500
do do do ..	3	M & N	1913 s.f.	17,175
do do do ..	3	M & N	1911 s.f.	89,508
do do do ..	3	M & N	1912 s.f.	60,078
do do do ..	3	M & N	1914 s.f.	45,590
Harlem R. Br. "Wash'n"	3	M & N	1915 s.f.	39,325
do do "Ship Canal"	3	M & N	1914 s.f.	315,000
do do do ..	3	M & N	1915 s.f.	45,069
do do do ..	3	M & N	1919 s.f.	36,573
do do do ..	3 g	M & N	1920	80,000
do do Third Ave..	3	M & N	Nov. 1, 1914s.f.	100,000
do do do ..	3	M & N	Nov. 1, 1915s.f.	85,000
do do do ..	3	M & N	1916-1920 s.f.	219,037
do do do ..	3½g	M & N	1916-1920	1,050,000
do do do ..	3	M & N	1920 s. f.	655,980
do do do ..	3½g	M & N	1918	400,000
do do 155th St..	3	M & N	Nov. 1, 1916s.f.	1,140,000
do do do ..	3	M & N	1917 s.f.	5,000
do do do ..	3 g	M & N	1920	100,000
do do First Ave..	3	M & N	1920 s.f.	180,000
Br. ov. H. Riv. E. of B'way	3	M & N	1919 s.f.	45,000
Structure over N. Y. & H. RR. on Brook Ave.....	3	M & N	1921 s.f.	50,000
Br. over H. RR., 153d St.	3	M & N	1919 s.f.	50,000
Grand, Walton and River Avenue Bridge.....	3	M & N	1922 s.f.	15,000
Gansevoort Market.....	3	M & N	1907 s.f.	120,000
do do	3	M & N	1908 s.f.	330,000
do do	3	M & N	1909 s.f.	53,715
Ward's Isl., &c., Build'gs.	3	M & N	Nov. 1, 1902s.f.	496,800
Morningside Park.....	3	M & N	Nov. 1, 1907s.f	331,000
do do	2½	M & N	Nov. 1, 1907s.f.	110,000
Central Park.....	3	M & N	1907 s.f.	163,000
do do	2½	M & N	1907 s.f.	45,000
City Improvement Stock.	3 g	M & N	1915	778,772
Castle Garden Imp. Aq'm	3	M & N	1912 s.f.	230,000
do do ..	3	M & N	1920	70,000
East River Park.....	3	M & N	Nov. 1, 1907s.f.	7,000
do do	2½	M & N	Nov. 1, 1907s.f.	3,500
do do	3	M & N	Nov. 1, 1911s.f.	637,118
Mount Morris Park.....	3	M & N	1907 s.f.	34,500
do do	2½	M & N	1907 s.f.	5,000
Rutgers Slip Park	3	M & N	Nov. 1, 1911s.f.	20,000
Riverside Park.....	3	M & N	1907-1921 s.f.	240,000
do do	2½	M & N	1907 s.f.	25,000
do do	3	M & N	Nov. 1, 1912s.f.	1,500
do (Women's Cottage)	3	M & N	Nov. 1, 1912s.f.	7,000
New Parks, 23d and 24th Wards.....	2½	M & N	1909 s.f.	466,100
do do .....¶	2½	M & N	1909	9,357,000
Van Cortlandt Park.....	3	M & N	Nov. 1, 1909s.f.	237,500
do do	2½	M & N	Nov. 1, 1909s.f.	12,500
Fifth Dist. Police Court..	3	M & N	1911 s.f.	75,000
do do do ..	3	M & N	1912 s.f.	75,000
do do do ..	3	M & N	1913 s.f.	39,189
Seventh Dis. Police Court.	3	M & N	1916 1917 s.f.	88,121
do do do	3 g	M & N	1920	199,000
Repaving.....¶	3	M & N	Nov. 1, 1909s.f.	105,000
do	2½	M & N	Nov. 1, 1909s.f.	895,000
do .....¶	3	M & N	Nov. 1, 1910	1,000,000
do	3	M & N	Nov. 1, 1911s.f.	1,000,000
do	3	M & N	Nov. 1, 1913s.f.	1,500,000
do .....¶	3	M & N	Nov. 1, 1913	500 000
do	3	M & N	Nov. 1, 1916	500,000
do	3	M & N	1920 s.f.	525,000
do	3 g	M & N	1920	700,000
do	3½g	M & N	1916	475,000
do	3½g	M & N	1917	600,000
do	3½g	M & N	Nov. 1, 1918	1,400,000
do 3d Ave.....	3	M & N	Nov. 1, 1923s.f.	176,308
Columbus Celebration...	3	M & N	1903 s.f.	28,500
Mosholu Parkway.....	3	M & N	Nov. 1, 1912s f.	4,000
Public Driveway.....	3	M & N	Nov. 1, 1918s.f.	1,700,000
do do	3 g	M & N	1920	800,000
do do	3½g	M & N	1916	250,000
Awards,Change of Grade	3	M & N	1907 s.f.	616,865
do do do	3½g.	M & N	1910-1911	385,000
New Municipal Building.	3	M & N	1912 s.f.	8,300
Washington Bridge Park	3	M & N	1915 s.f.	36,778
do do do	3 g	M & N	1920	640,000
Gore of Land 135th St...	3	M & N	1916 s.f.	183,509
Ward's Island Purchase..	3	M & N	Nov. 1, 1913s.f.	147,359
do do do ..	3	M & N	Nov. 1, 1913	672,409
Br. Approaches, Macomb	3	M & N	1916 s.f.	69,388
do do do	3 g	M & N	1920	274,181
ParkImp (N.Y.City&Pel)	3	M & N	Nov. 1, 1919s.f.	690,000
do do do	3 g	M & N	Nov. 1, 1920	310,000
Corlears Hook Park.....	3	M & N	1912 s.f.	47,500
do do do	3	M & N	1913	1,370,421
do do do	3 g	M & N	1914	124,500
Riker's Island.....	3	M & N	1913 s.f.	37,000

Boroughs of Manhattan and the Bronx.—(Con.)

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Payable.	Principal. When Due.	Outstand'g.
CONSOLIDATED STOCK—(Con.)—				
Cathedral Parkway	3	M & N	Nov. 1, 1912 s.f.	$5,000
do do	3 g	M & N	1914	195,000
Mulberry Bend Park	3 g	M & N	1924	1,584,371
do do do	3 g	M & N	1920	100,000
Crotona Pk., Pub. Bldg.	3 g	M & N	1914 s.f.	5,000
do do do	3 g	M & N	1914	60,000
do do do	3	M & N	1920 s.f.	65,111
Fire Department	3 g	M & N	1914	108,015
do do	3	M & N	1915 s.f.	150,000
do do	3	M & N	Nov. 1, 1916 s.f.	300,000
do do	3	M & N	Nov. 1, 1916 s.f.	300,000
Street & Park Opening.¶	3½g	M & N	Nov. 1, 1918	1,868,867
Street-Cleaning Dept.	3	M & N	1914 s.f.	130,115
do do	3½	M & N	1912	133,000
do do ..¶	3½g	M & N	Nov. 1, 1916	150,000
College of N. Y. City	3 g	M & N	1914	47,000
do do	3½g	M & N	1914	204,250
do do ....¶	3	M & N	Nov. 1, 1915 s.f.	350,000
High School Bonds	3	M & N	1916 s.f.	5,000
New Hall of Records	3	M & N	1923 s.f.	105,100
Bldgs for Botan'l Mus'm	3	M & N	1921 s.f.	125,000
Riverside Park & Drive.	3 g	M & N	1914	380,000
do do do .	3½g	M & N	1912	200,000
Repaving 3d Av., 23d Wd.	3 g	M & N	1920	50,000
do Avenue A	3	M & N	1912 s.f.	45,000
do Avenue A	3 g	M & N	1920	100,000
do 23d&24th Wds.	3	M & N	1920-1921 s.f.	413,425
do do	3½g	M & N	1917	185,000
do do	3	M & N	1921 s.f.	25,000
do do	3 g	M & N	1920	85,000
Paving Jerome Avenue	3	M & N	1922 s.f.	125,000
Improv'nt of Parkways.	3 g	M & N	1914 s.f.	700
do do	3 g	M & N	1914	65,000
do do	3	M & N	1914 s.f.	100,000
Fire Hydrant	3 g	M & N	1925	50,000
do do	3½g	M & N	1925	50,000
do do	3	M & N	1907	25,000
Police Department	3 g	M & N	1925	60,549
do do	3½g	M & N	1925	100,000
do do	3	M & N	Nov. 1, 1918 s.f.	14,000
do do	3½g	M & N	Nov. 1, 1918	20,000
New East River Bridge	3	M & N	1920 s.f.	137,325
do do do	3½g	M & N	1917	100,000
do do do	3½g	M & N	1918	300,000
Public Park (St. John's)	3½g	M & N	1916	554,565
St. John's Pk. construct'n	3	M & N	1916 s.f.	35,000
Public Park, 111th St.	3	M & N	1917-1918 s.f.	88,690
do do 12th Ward	3	M & N	1921 s.f.	66,307
Fort Washington Park.¶	3½g	M & N	Nov. 1, 1918	867,310
Depression RR. Tracks	3½g	M & N	1910	300,000
do do do	3½g	M & N	1911	85,000
Court-House	3	M & N	1919 s.f.	9,593
Extension Kings Bdg.Rd.	3	M & N	1919 s.f.	2,000
Park Improvement	3½g	M & N	1917	123,000
do do	3½g	M & N	1918	175,000
do do	3	M & N	1921 s.f.	102,000
do do	3	M & N	1918 s.f.	37,000
State Tax for insane	3½g	M & N	1916	1,200,000
do do	3½g	M & N	1915	177,000
Redemption of Bonds	3½g	M & N	1922	7,000,000
Red. Rev. Bnds, Park Ave	3	M & N	1920 s.f.	100,000
Pub. Pk., St. Nicholas Av.	3	M & N	Nov. 1, 1911 s.f.	43,074
Croton Water Main	3	M & N	1918 s.f.	250,000
do do	3½	M & N	Nov. 1, 1918	400,000
Public Park, 11th Ward.	3	M & N	1920 s.f.	23,709
Harlem R. Br. (145th St.)	3	M & N	1918 s.f.	4,000
do do do	3	M & N	1919 s.f.	96,000
Pelham Bay Bridge	3	M & N	1916-1919 s.f.	35,000
Public Park, 28th St.	3	M & N	1921 s.f.	16,696
Public Park, Hester St.	3	M & N	1923 s.f.	16,561
Viaduct, Riverside Drive	3	M & N	1914 s.f.	65,000
Imp. Sp'ten Duyv. Pkway	3	M & N	1923 s.f.	55,000
Melrose Ave. Viaduct	3	M & N	1922 s.f.	25,000
Depart. of Correction	3	M & N	1921 s.f.	50,000
do do	3½g	M & N	Nov. 1, 1918	250,000
Depart. of Charities	3	M & N	1921 s.f.	418,175
do do	3½g	M & N	Nov. 1, 1918	350,000
Ambulance Station	3	M & N	1916 s.f.	50,000
Hospital Building Gouverneur Slip	3	M & N	1916 s.f.	65,000
Bldgs. for Public Health and Comfort	3	M & N	1919 s.f.	25,000
Public Bath, Rivingt'n St.	3	M & N	1919 s.f.	30,000
Board of Health	3	M & N	1919 s.f.	38,027
CourtHouse—Appel'teDiv.¶	3½g	M & N	Nov. 1, 1918	389,431
do do do	3	M & N	1919 s.f.	64,593
Criminal Court-House Bds.	3	M & N	1908 s.f.	1,845,000
do do do	2½	M & N	1908 s.f.	35,000
Croton Water Stk.—Add'l	4	M & N	1899 s.f.	2,230,000
do do do	3	M & N	1899 s.f.	259,000
do do do ¶	3	M & N	1899	500,000
Croton Water Main Stock	5	M & N	1900 s.f.	110,000
do do do	5	M & N	1906 s.f.	585,000
do do do	4	M & N	Nov. 1, 1906 s.f.	15,000
Dock Bonds	5	M & N	1908 s.f.	225,000
do	5	M & N	Nov. 1, 1909 s.f.	300,000
do	5	M & N	Nov. 1, 1909	200,000
do	5	M & N	1910 s.f.	520,000
do	5	M & N	1911 s.f.	191,000
do	4	M & N	1911 s.f.	672,000
do	4	M & N	1912 s.	1,080,000
do	4	M & N	1913 s.f.	820,000
do	4	M & N	1914 s.f.	175,000
do	3	M & N	Nov. 1, 1914 s.f.	270,000
do ....¶	3	M & N	Nov. 1, 1914	355,000
do ....¶	3½	M & N	Nov. 1, 1915	1,150,000
do ....¶	3	M & N	1916-1918	1,500,000
do ....¶	3	M & N	1918 s.f.	500,000
do	3	M & N	1919	1,000,000
do ....¶	2½	M & N	1919 s.f.	50,000
do ....¶	2½	M & N	1920 s.f.	400,000
do	3	M & N	1920	1,050,000
do	3	M & N	1921 s.f.	450,000
do	3	M & N	1921	1,250,000
do	3	M & N	1922 s.	2,480,000
do	3	M & N	1922	20,000
do	3	M & N	1923 s.f.	1,660,000
do	3	M & N	1923	865,000
do	3	M & N	1924 s.f.	960,000
do	3	M & N	1924	1,125,000
do	3½	M & N	1924	500,000
do	3	M & N	1925 s.f.	30,000
do ....¶	3½g	M & N	Nov. 1, 1927	3,000,000
do ....¶	3½g	M & N	Nov. 1, 1928	1,750,000
do	3	M & N	1928 s.f.	250,000
do	3 g	M & N	1925	1,160,000
do	3½g	M & N	1926-1927	2,000,000

Boroughs of Manhattan and the Bronx.—(Con.)

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Payable.	Principal. When Due.	Outstand'g.
Museum of Art & Nat. His.	5	M & N	1903 s.f.	$31,000
do do do .	4	M & N	1903 s.f.	2,000
School-House Bonds	3	M & N	Nov. 1, 1908 s.f.	25,023
do do	3	M & N	Nov. 1, 1908	3,575,945
do do	2½	M & N	1908 s.f.	9,500
do do ....¶	3	M & N	Nov. 1, 1911 s.f.	1,336,872
do do ....¶	3	M & N	Nov. 1, 1911	897,205
do do	3½	M & N	Nov. 1, 1912	542,553
do do	3	M & N	Nov. 1, 1913	754,560
do do	3 g	M & N	1914 s.f.	77,621
do do	3 g	M & N	1914	809,013
do do	3	M & N	1914	27,000
do do	3½g	M & N	1911	806,502
do do	3½g	M & N	1914	84,694
do do	3½g	M & N	1915	1,925,141
do do	3	M & N	Nov. 1, 1916 s.f.	2,542,784
do do	3½g	M & N	Nov. 1, 1916	3,691,269
do (Sanit. Imp.)	3	M & N	Nov. 1, 1914	42,000
do do	3½g	M & N	1916	102,849
do do	3 g	M & N	1914 s.f.	959
do do	3 g	M & N	1914	87,871
do do	3½	M & N	Nov. 1, 1916 s.f.	9,209
do do	3	M & N	1911 s.f.	450,000

d.—*Secured by Special Sinking Fund Derived from Annual Taxation Under the Provisions of the Constitutional Amendment Adopted November 4, 1884*—

Add'l Croton Water Stock	3	M & N	Nov. 1, 1904 s.f.	$2395000
do do	2½	M & N	Nov. 1, 1904 s.f.	300,000
do do	3	M & N	1905 s.f.	182,000
do do	3 g	M & N	1914	200,000
do do	3½g	M & N	1911	400,000
Additional Water Stock	3	M & N	1912	175,000
do do ..¶	3½	A & O	Oct. 1, 1904	1,500,000
do do ..¶	3	A & O	Oct. 1, 1904	5,000,000
do do ..¶	3	A & O	Oct. 1, 1904 s.f.	1,000,000
do do ..¶	3	A & O	Oct. 1, 1905	5,000,000
do do ..¶	3	A & O	Oct. 1, 1907	8,200,000
do do ..¶	3	A & O	Oct. 1, 1907 s.f.	4,350,000
do do ..¶	2½	A & O	Oct. 1, 1907 s.f.	950,000
do do	3	M & N	1912 s.	4,569,500
Additional Water Stock	3	M & N	1912	250,000
do do	3½g	M & N	1915	3,030,500
do do	3½g	M & N	1916	1,750,000
do do	3 g	M & N	Nov. 1, 1912 s.f.	1,383,500
do do	3	M & N	1914	391,500
Water Main Stock	3	M & N	1912 s.f.	245,000
do do	3	M & N	1913 s.f.	5,000
do do	3 g	M & N	1914	250,000

Payable from Taxation, or from Sinking Fund, if Approved by Commissioners, Provided Such Payment Shall Not in Any Way Impair the Preferred Claims Thereon.—(Section 6, Chapter 383, Laws of 1878)—

Assessment Fund Stock	7	M & N	Nov. 1, 1903	$336,600
do do	6	M & N	Nov. 1, 1903 s.f.	156,100
do do	6	M & N	Nov. 1, 1910 s.f.	364,850
do do	6	M & N	Nov. 1, 1910	535,600
City Pks. Imp't Fund Stk.	7	M & N	Dec. 23, 1901	200,000
do do do	6	M & N	Dec. 23, 1901 s.f.	1,371,500
do do do	6	M & N	Dec. 23, 1901	266,500
do do do	6	M & N	Sept. 3, 1902 s f.	685,000
do do do Con.	6	M & N	Jan. 1, 1902	862,000
do do do	7	M & N	Sept. 3, 1902	465,000
do do do	6	M & N	July 1, 1903 s.f.	704,000
do do do	6	M & N	July 1, 1903	100,000
do do do	7	M & N	July 1, 1903	446,000
do do do	6	M & N	July 1, 1904 s.f.	125,000
do do do	6	M & N	July 1, 1904	100,000
do do do	5	M & N	July 1, 1904 s.f.	325,000
Consol. Stock—City	6 g	J & J	July 1, 1901	4,252,500
do County	6 g	J & J	July 1, 1901	8,885,500
Croton Water Main Stock	7	M & N	Nov. 1, 1900 s.f.	44,000
do do	7	M & N	Nov. 1, 1900	2,184,000
do do	6	M & N	Nov. 1, 1900 s.f.	972,000
do do	6	M & N	Nov. 1, 1900	284,000
do do	5	M & N	1900 s.f.	138,000
do do	5	M & N	1906 s.f.	691,000
do do	5	M & N	1906	173,000
Dock Bonds	6 g	J & J	July 1, 1901	1,000,000
do	7	M & N	1901	500,000
do	7	M & N	1902	750,000
do	6	M & N	1902 s.f.	250,000
do	6	M & N	1904 s.f.	976,000
do	7	M & N	1904	348,800
do	6	M & N	Nov. 1, 1905 s.f.	321,200
do	6	M & N	Nov. 1, 1905	744,000
do	6	M & N	1906 s.f.	150,000
do	5	M & N	1906 s.f.	278,000
do	5	M & N	1907 s.f.	460,800
do	5	M & N	1908 s.f.	147,000
do	5	M & N	1908	169,200
Fire Department Stock	6	M & N	Nov. 1, 1899 s.f.	5,952
Museum of Art, &c.	6	M & N	May 1, 1903 s.f.	665,000
do do	5	M & N	May 1, 1903 s.f.	260,000
N.Y.Br.Bds.(Consol Stk.)	6	M & N	Nov. 1, 1905 s.f.	1,252,000
do do do	6	M & N	Nov. 1, 1905	248,000
do do do	5	Q—F	May 1, 1926	500,000

Subject to call on or after Nov. 1, 1900

e.—*Payable from Assessments or from the Sinking Fund, if the Commissioners Thereof Approve, Provided Such Payments Shall Not in Any Way Impair the Preferred Claims Thereon.—(See Section 6, Chapter 383, Laws of 1878.)*—

Assessment Bonds	3	M & N	In or aft. 1888 s.f.	$75,000
do do	2½	M & N	do 1890 s.f.	50,000
do do	3	M & N	do 1890 s.f.	650,000
do do	3	M & N	do 1891 s.f.	35,000
do do	3	M & N	do 1893 s.f.	1,639,000
do do	2½	M & N	do 1893 s.f.	5,000
do do	3	M & N	do 1894 s.f.	125,000
do do	3	M & N	do 1895 s.f.	1,602,542
do do	3	M & N	do 1896 s.f.	1,180,387
do do	3	M & N	do 1897 s.f.	113,015
do do	3	M & N	1899 s.f.	350,000
do do	3	M & N	1899	250,000
do do	3 g	M & N	1899	250,000
do do	2½	M & N	1899 s.f.	518,000
do do	3½	M & N	Nov. 1, 1899	250,000
do do	3	M & N	1900 s.f	975,000
do do	3	M & N	1901 s.f.	1,450,000
do do	3 g	M & N	1901	200,000
do do	3	M & N	1903	950,000

ANNEXED TERRITORY BONDS.

Town of Morrisania—

Central Av. construction	7	Ann'ly	1899 to 1915 $1,000 yearly.	16,500
Central Av. construction	7	semi-an	1916-1980 $1,000 yearly.	64,000

Boroughs of Manhattan and the Bronx.—*(Con.)*

TOWN OF MORRISANIA.—*(Con.)*				
St. Ann's Av. construct'n	7	M & S	1899 to 1910 $1,000 yearly.	$11,000
Town of West Farms— Central Av. construction	7	An'ly & s'mi-an.	1898 to 2147 $1,000 yearly.	247,000

These bonds mature $1,000 yearly, except in the years 1916 and 1917 when in each year $1,500 mature; in 1949 and 1975, none; in 1950, $2,000; in 1959 and 2147, each $500. Interest on about one-half the bonds is paid annually, on the remainder semi-annually.

Town of West Farms— So. Boulevard constr't'n.	7	M & S	1899 to 1909 $10,000 yearly.	$98,500
Village of Williamsbridge....			Highway imp..... $132,000; Sewers..... 175,000	307,000
Town of Westchester.....			Improvement..... 240,000; School district..... 74,000	314,000
Village of Wakefield, highway improvements.....				79,800
Town of Eastchester, school district bonds.....				15,000

a, b, c, d, e—These letters indicate on which sinking fund the bonds are a lien, as more fully explained below.

PAR VALUE OF BONDS.—The denominations of the bonds and stock of the city of New York are not fixed. Certificates are issued for any amount in even hundreds, with $500 as the minimum.

INTEREST—WHERE PAYABLE.—Coupon interest is payable at Knickerbocker Trust Company; registered interest at office of City Chamberlain; interest on the gold coupon bonds of 1901 and 1902 is payable also at Messrs. Rothschilds in London.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows the *old* city's debt, etc.:

	Jan. 1, 1899.	*Jan.* 1, 1898.	*Jan.* 1, 1897.
Total funded debt..	$221,916,334	$223,018,034	$195,907,690
Sink'g f'nd, inc. cash	95,731,053	86,170,758	77,630,491
Net funded debt..	$126,185,281	$136,847,276	$118,277,199
Revenue bonds.....	7,600	5,069,245	2,433,326
Total net debt....	$126,192,881	$141,916,521	$120,710,525

The annexed table shows the *old* city's net debt as it was on the first day of January of each of the following years:

1899.....	$129,838,388	1893.....	$98,995,651	1885....	$93,648,100
1898.....	136,847,276	1892.....	97,550,036	1881....	106,066,240
1897.....	120,710,525	1891.....	98,064,418	1876....	116,773,721
1896.....	112,450,020	1890.....	98,663,072	1871....	73,373,552
1895.....	105,777,854	1889.....	91,313,135	1866....	35,973,597
1894.....	101,428,481	1888.....	93,300,581	1862....	20,087,310

SINKING FUNDS.—The total sinking fund assets of the *old* city (Manhattan and the Bronx) on Jan. 1, 1899, were $95,731,052. Of this amount $16,095,589 was held in a special sinking fund (sinking fund redemption No. II.) for account of certain water bonds and $79,635,463 (sinking fund redemption No. I.) was held for certain other sinking fund issues. The character of the assets of the two sinking funds here referred to is evident from the following:

	Sinking Fund Redemption I.	*Sinking Fund Redemption II.*	*Total.*
N. Y. City bonds (par value).	$76,215,867	$15,869,679	$92,085,546
Cash.....	3,419,597	225,910	3,645,507
Total.....	$79,635,464	$16,095,589	$95,731,053

The totals of the various issues having a lien on these sinking funds, and the order of their lien, are shown in the following; the letter prefixed in each case being the same as that used in the table of bonds above to designate the issues having such lien.

a Total issues having a first lien on sink. f. redemp. No. I...	$1,865,900
b Total issues having a second lien on sinking fund redemption No. I.....	9,700,000
c Consolidated stock, etc., having a lien on special fund derived from taxation and from sink. f. redemp. No. I .	112,130,395
d Total issues payable from sinking fund redemption No. II.	41,977,000
e Consolidated stock (new parks) payable from sinking fund redemption No. I in accordance with act of authorization.....	9,823,100

ASSESSED VALUATION.—The *old* city's assessed valuation and tax rate have been as follows:

Years.	*Real Estate.*	*Personal Estate.*	*Total Assessed Valuation.*	*Rate of Tax per $1,000.*
1899.....	$2,178,605,905	$490,482,930	$2,669,088,835	$24·804
1898.....	1,856,467,923	509,022,449	2,365,490,372	20·10
1897.....	1,787,186,791	381,449,065	2,168,635,856	21·00
1896.....	1,731,509,143	374,975,762	2,106,484,905	21·40
1895.....	1,646,028,655	370,919,007	2,016,947,662	19·10
1894.....	1,613,057,735	390,274,302	2,003,332,037	17·90
1893.....	1,562,582,393	370,936,136	1,933,518,529	18·20
1892.....	1,504,904,603	323,359,672	1,828,264,275	18·50
1891.....	1,464,247,820	321,609,518	1,785,857,338	19·00
1890.....	1,398,290,007	298,688,383	1,696,978,390	19·70
1889.....	1,331,578,291	272,260,822	1,603,839,113	19·50
1888.....	1,302,818,879	250,623,552	1,553,442,431	22·20
1887.....	1,254,491,849	253,148,814	1,507,640,663	21·60
1886.....	1,203,941,065	217,027,221	1,420,968,286	22·90
1885.....	1,268,443,137	202,673,866	1,371,117,003	24·00

POPULATION OF THE BOROUGHS OF MANHATTAN AND THE BRONX.—Estimated by Health Department, July 1, 1899, was 2,117,106. In 1892 the population was 1,801,739; in 1890 it was 1,515,501; in 1880 it was 1,206,299; in 1870 it was 942,292.

BOROUGH OF BROOKLYN.

CITY OF BROOKLYN.

The old city of Brooklyn covered the entire area of the county of Kings, the county government being consolidated with that of the city on January 1, 1896, under the provisions of Chapter 954 of the Laws of 1895. Under the provisions of this act "the debt of the said county shall not be deemed to be or be included as a part of the debt of the City of Brooklyn, within the meaning of the provision of the Constitution of the State of New York limiting the power of cities to incur indebtedness." [See CHRONICLE, vol. 62, p. 49.] The towns of Flatbush, New Utrecht and Gravesend were annexed to the City of Brooklyn in 1894 and the town of Flatlands became a ward of the city on the first day of January, 1896.

Debt city of Brooklyn, including annexed towns, and debt of Kings County, as constituted prior to consolidation on January 1, 1898:

		Jan. 1, 1899.
Payable from sinking funds.....		$18,112,567 41
" " water revenue.....		16,800,749 76
" " assessments.....		6,150,614 00
" " taxation.....		39,436,936 56
Total.....		$80,500,867 73
Less sinking fund— Investments.....	$6,970,746 38	
Cash.....	640,226 35	
		7,610,972 73
Net debt.....		$72,889,895 00

LOANS NAME AND PURPOSE.	*Interest. Rate.*	*Interest. Payable.*	*Principal. When Due.*	*Principal. Outstand'g.*
Arrearage 10-40s.....	4	J & J	July 1, 1923	$1,650,000
do 10-40s.....	3½	J & J	May 1, 1924	700,000
Subject to call.				
do county taxes...	4	J & J	July 1, 1924	549,000
Asphalt repaving bonds...	4	J & J	July 1, 1905	43,000
BRIDGE BONDS—				
Brooklyn City bonds for completion of bridge.	7	J & J	July 1, 1905	405,000
	7	J & J	July 1, 1906	400,000
	7	J & J	July 1, 1907	345,000
East River Bridge.....	3½	F & A	Jan. 1, 1937	30,325
BRIDGE BONDS—				
Brooklyn City bonds for completion of bridge.	7	J & J	July 1, 1908	100,000
	6	J & J	July 1, 1908	260,000
	6	J & J	July 1, 1909	400,000
do do	6	J & J	July 1, 1910	440,000
do do	6	J & J	July 1, 1911	400,000
do do	6	J & J	July 1, 1912	400,000
do do	6	J & J	July 1, 1914	350,000
do do	6	J & J	July 1, 1916	300,000
do do	5	J & J	July 1, 1917	500,000
do do	5	J & J	July 1, 1918	250,000
do do	5	J & J	July 1, 1919	810,000
do do	5	J & J	July 1, 1920	319,000
do do	4	J & J	July 1, 1921	371,000
do do	4	J & J	July 1, 1922	400,000
do do	4	J & J	July 1, 1923	200,000
do do	4	J & J	Jan. 1, 1925	257,000
do do	4	J & J	July 1, 1927	300,000
do do	4	J & J	July 1, 1928	356,000
New York Bridge	7	J & J	July 1, 1900	50,000
do do	7	J & J	July 1, 1901-'04 $100,000 year.y	400,000
do do	7	J & J	July 1, 1905	71,000
do do	7	J & J	July 1, 1906	128,000
do do	7	J & J	July 1, 1907	101,000
do do	7	J & J	July 1, 1908	50,000
do do	7	J & J	July 1, 1909	100,000
do do	7	J & J	July 1, 1910	100,000
do do	7	J & J	July 1, 1911	50,000
do do	7	J & J	July 1, 1912-'16 $100,000 yearly.	500,000
do do	7	J & J	July 1, 1917	91,000
do do	7	J & J	July 1, 1918	105,000
do do	7	J & J	July 1, 1919	104,000
do do	7	J & J	July 1, 1920	200,000
do do	7	J & J	July 1, 1921	181,000
do do	7	J & J	July 1, 1922	154,000
do do	7	J & J	July 1, 1924	65,000
do do	3½g	J & J	Jan. 1, 1936	112,000
do terminal improv's....	3½	J & J	Jan. 1, 1922	40,000
do do	3½	J & J	Jan. 1, 1926-31 $100,000 y'rly.	600,000
do do Con. g. stk.	3½	J & J	July 10, 1925	100,000
do do	3½g	.....	Mar. 12, 1926	60,000
do do	3	J & J	Jan. 1, 1922-'25	360,000
Of this loan $60,000 is in the sinking fund.				
do Approach.....	4	J & J	July 1, 1925-'27	275,000
do do	3½	J & J	Jan. 1, 1923-'27	982,000
Of this loan $82,000 is in the sinking fund.				
do do	3½	J & J	July 1, 1923-27	500,000
do do Con.g.stk.	3½	J & J	Jan. 1, 1928	100,000
do do Con.g.stk.	3½	J & J	Jan 1, 1929	70,000
New E.R. Bdg.con.g. stk.	3½	J & J	Jan. 1, 1935	25,000
do do	3½g	J & J	Jan. 1, 1936	150,000
do do	3½g	J & J	Jan. 1, 1937	332,000
CERT. OF INDEBTEDNESS. .	3½g	J & J	1899-1902 $5,000 yearly on Nov. 10.	25,000
do do	3½g	J & J	Jan. 1, 1900	30,000
do do	3½g	J & J	Jan. 1, 1901	30,000
do do	3½g	J & J	May 1, 1901	24,000
do do	3½g	J & J	Oct. 4, 1902	80,000
COUNTY DEFICIENCY—				
Con. gold stock.....	3½g	J & J	Jan. 1, 1926	48,000
do do	3½g	J & J	Jan. 1, 1936	700,000
IMPROVEMENT BONDS.—Various purposes.				
City Hall impts.....	3½g	J & J	Jan. 1, 1920	95,000
do do	3½g	J & J	Jan. 1, 1920	s.f.35,000
do do	3½g	J & J	Jan. 1, 1921	25,000
Gravesend Local impts.	3½g.	J & J	July 10, 1932-'34 $100,000 yearly.	300,000
do do ...	3½	J & D	Dec. 17, 1925	s.f.13,000
do do ...	3½	J & J	May 21, 1925	8,500
Int. due on Grav. bonds.	3½g	J & J	Jan. 1, 1936	21,242
Local improvement.....¶	4	J & J	1920 to 1921	108,000
do do	3	.....	Feb. 13, 1904-'16 $100,000 yearly.	1,300,000
do do fund, ...	3	J & J	Jan. 1, 1916-'24 $100,000 yearly.	900,000
Of this loan $500,000 is in the sinking fund.				
do do	3½	J & J	1918 to 1921	340,000
Of this loan $140,000 is in the sinking fund.				
do do	3	J & J	Jan. 1, 1921	s.f.7,000
do do Laws of '94	4	J & J	Jan. 1, 1920-'22 $100,000 yearly.	300,000
do do	4	J & J	Jan. 1, 1925-'28 $100,000 yearly.	400,000
do do	4	J & J	Jan. 1, 1929	35,000
do do	3½	J & J	Jan. 1, 1923-24	s.f.200,000
do do	3½g	J & J	Jan. 1, 1930	100,000
do do Laws of '95¶	g	J & J	Jan. 1, 1914	200,000
do do	½g	J & J	Jan. 1, 1915	100,000
do do	3½g	J & J	Jan. 1, 1916	300,000
do do Laws of '96	3½g	J & J	Jan. 1, 1917	150,000
do do	3½g	J & J	Jan. 1, 1917	250,000
do do	3½g	J & J	Jan. 1, 1937	37,000
Eighth ward improv....¶	3	J & J	July 1, 1905-'10 $100,000 yearly.	600,000
do do		J & J	July 1, 1911	50,000
School improvement....¶	3	J & J	Jan. 21, 1917-'20 $100,000 yearly.	400,000
do do	3	J & J	Jan. 1, 1916-'23 $100,000 yearly.	800,000
Of this loan $758,000 is in the sinking fund.				
Museum Arts & Sciences.	3½g.	J & J	Jan. 1, 1925-26	200,000
do do	3½	J & J	Jan. 1, 1927	92,000
do do	3½	J & J	Jan. 1, 1928	25,000
Memorial bonds.....	3½g.	J & J	Oct. 4, 1917	7,000
PARK BONDS—				
East Side Park.....	4	J & J	Jan. 1, 1914	50,000
Prospect Park.....	7	J & J	July 1, 1915	6,561,000
do do	7	J & J	July 1, 1916	134,000
do do	7	J & J	Jan. 1, 1917	500,000
do do	7	J & J	Jan. 1, 1918	410,000
do do	6	J & J	July 1, 1924	1,092,000
Park purchase bonds....	3	J & J	Jan. 1, 1912-'18	650,000
Park improvement.....	4	J & J	Jan. 1, 1909-'10	100,000
do do	3½	J & J	Jan. 1, 1911-'12	s.f.100,000
do do	3½g	J & J	July 1, 1913	s.f.40,000

Borough of Brooklyn—City of Brooklyn.—(*Con.*)

LOAN— NAME AND PURPOSE	Interest. P. Ct.	Payable.	Principal, When Due.	Outstand'g
Road bonds	3½g	J & J	Jan. 1, 1917	s.f.$55,000
Public Library	3½g	J & J	Jan. 1, 1937	5,000
Re-indexing Bonds—				
Con. gold stock	3½	J & J	Jan. 1, 1927	s.f.52,500
do do	3½g	J & J	Jan.1,'11-'12	134,500
do do	3½	J & J	Jan. 1, 1927	s.f.84,000
SEWER BONDS:				
Sewerage fund	3½g	J & J	Jan. 1, 1900	12,000
do	3½g	J & J	May 1, 1901	24,000
Sewer	3½g	J & J	Aug. 6, 1916	s.f.40,000
do Con. g. stock	3½	J & J	Jan. 1, 1925	250,000
do	3½	J & J	Jan. 1, 1936	75,000
do	3½g	J & J	Jan. 1, 1936	100,000
do	3½	F & A	Jan. 1, 1937	50,000
Sewerage, Flatb.S.Ases.¶	3½	J & J	Aug. 1, 1900	s.f.10,000
do do ¶	3½g.	F & A	Aug 1, 1900-'06 $5,000 yearly.	35,000
Of this loan $15,000 is in the sinking fund.				
do do	3½	F & A	Aug.1, 1907-'10 $10,000 yearly.	40,000
do do Bonds¶	3½	F & A	Aug. 1, 1910-'11	2,000
do do ¶	3½	F & A	Aug. 1, 1912-13	12,000
do do ¶	3½	F & A	Aug. 1, 1914-19	36,000
do do ¶	3½	F & A	Aug. 1, 1920	6,000
do do	3½g.	F & A	Aug.1,1911-1914 $7,000 yearly.	35,000
do do	3½g	F & A	Aug.1,1921-1928 $9,000 yearly.	70,000
Sew'e fundKnick.Av.se'r	3½	J & J	July2,'00,to 1905 $29,000 yearly.	169,000
do do	3	J & J	July1,1906 & '07	49,161
Main sewer relief, etc.	3	J & J	July 1, 1908	s.f.90,000
do do	3	J & J	July 1, 1922	s.f.117,000
Main sewer relief, etc.	3½	J & J	1933	s.f. 50,000
do do	3	J & J	July1,1923,to '26 $100,000 yearly.	400,000
do do	3½	J & J	1922 to 1927	643,000
Of this loan $250,000 is in the sinking fund.				
do do	4	J & J	1931 & 1932	200,000
Auxiliary (con. g. stk.)	3½	J & J	Jan. 1, 1925	58,000
do do	3½g.	J & J	Jan. 1, 1936	168,000
do do	3½g	J & J	Jan. 1, 1936	50,000
Twenty-sixth and adjacent wards	4	J & J	1917-'19	250,000
do do	4	J & J	1920-'23	400,000
do do	4	J & J	Jan. 1, 1926	100,000
do do	3½	J & J	Jan. 1, 1915-'16	200,000
do do	3½g.	J & J	Jan. 1, 1918	45,000
do do 1892	3½	J & J	Jan. 1, '24-'25	150,000
do do	3½	J & J	Jan. 1, 1925	50,000
do do	3½g.	J & J	Jan. 1, 1927	100,000
do do	3g.	J & J	Jan. 1, 1914	149,000
SITE AND BUILDING LOANS:				
Fourth Precinct station	3	J & J	Jan.1,'00, to 1903 $5,000 yearly.	s.f.25,000
Memorial monument	3½g.	J & J	Jan. 1, 1924 to '27 $10,000 yearly.	40,000
do Warren Pedestal	3½g.	J & J	Jan. 1, 1906	s.f.4,000
Municipal site	3	J & J	July1,1914-'15&'16	s.f.265,000
Public market	4	J & J	Jan.1,1920,to '23	1,209,000
do do	3½g.	J & J	Jan. 1, 1924	90,000
do do ¶	3	J & J	Jan. 1, 1917,'18 &'19	750,000
Public site and const'ct'n	3	J & J	July1,1920,to '24 $100,000 yearly.	500,000
Of this loan $370,000 is in sinking fund.				
School building	4	J & J	Jan 1, 1920	100,000
do do	4	J & J	Jan. 1, 1920 to '22	250,000
do do 1892¶	3½	J & J	Jan. 1, 1918	100,000
do do 1892¶	3½	J & J	Jan. 1, 1919	100,000
do do	3½	J & J	Jan. 1, 1923	40,000
do do	3½	J & J	Jan. 1, 1923 '24	s.f.200,000
do do	3½	J & J	Jan. 1, 1925	s.f.18,000
do do 1894	3½g.	J & J	Jan. 1, 1925	32,000
do do 1894	3½g.	J & J	Jan. 1, 1924-26	250,000
do do 1895	3½g.	J & J	Jan. 1, 1935	218,000
do do	3½g.	J & J	Jan. 1, 1936	232,000
do do 1895	3½g.	J & J	Jan. 1, 1936	s.f.100,000
do do ¶	3	J & J	1917-1921	266,000
Of this loan $162,000 is in the sinking fund.				
do do	3½g.	J & J	Jan. 1, 1937	250,000
do do	3½g.	J & J	Jan. 1, 1937	90,000
Sold're' and sail're' mon't	3	J & J	15,000 yrly to'00 20,000 to 1905.	s.f.115,000
do do	4	J & J	June, 1925	100,000
Station house	4	J & J	Sept. 14, 1904	50,000
do do	3½	J & J	Jan. 21, 1905	s.f.14,000
do do	3½	J & D	Dec. 17, 1905	s.f.1,000
do do	3½	J & J	Mar. 16, 1906	s.f.10,000
do do	3½g.	J & J	May 1, 1906	39,000
do do	3½g.	J & J	Oct. 29, 1906	s.f.4,000
WALLABOUT MARKET—				
do Con. stock.	3½	J & J	Jan. 1, 1903	s.f.10,000
do Con. stock.	3½	J & J	Jan. 1, 1925	s.f.25,000
do do	3½g.	J & J	Jan. 1, 1925	15,000
do do bonds.	3½g.	J & J	Nov. 10, 1921	25,000
do do	3½g.	J & J	Oct. 4, 1917	20,000
WALLABOUT BONDS—				
do do	3½g.	J & J	Jan. 1, 1925	s.f.70,000
do do	3½g.	J & J	Jan. 1, 1926	65,000
do do	3½g.	J & J	Jan. 1, 1926	190,000
Con. g. Leonard St. imp. stk.	3½g.	J & J	Jan. 1, 1937	70,000
WATER BONDS—				
Water bonds	7	J & J	Jan. 1, 1904	287,000
do do	7	J & J	Jan. 1, 1906	60,000
do do	7	J & J	Jan. 1, 1909	87,000
do do	7	J & J	July 1, 1909	100,000
do do	7	J & J	Jan. 1, 1910	341,000
do do	7	J & J	July 1, 1910	97,000
do do	7	J & J	July 1, 1912	97,000
do do	6	J & J	Jan. 1, 1902	1,229,000
do do	6	J & J	Jan. 1, 1904	260,000
do do	6	J & J	Jan. 1, 1906	30,000
do do	6	J & J	Jan. 1, 1907	445,000
do do	6	J & J	Jan. 1, 1909	100,000
do do	4	J & J	1910 to 1914	4,094,000
do do 1892	3½	J & J	Jan. 1, 1911	400,000
do do 1892	3½	J & J	Jan. 1, 1912	1,500,000
do do	3½g	J & J	1913	30,000
do do	3½g	J & J	Mar., 1916	205,855
do do	3½g	J & J	Aug. 6, 1916	10,000
do do Con. g. stk.	3½	J & J	Jan. 1, 1925	350,000
do do	3½	J & J	May 21, 1917	16,500
do do	3½	J & J	Jan. 1, 1937	375,000
do do	3½	J & J	Jan. 1, 1936	350,000
do do	3½g	J & J	Jan. 1, 1937	750,000
do do	3	J & J	Jan. 1, 1905 & '06	1,000,000

Borough of Brooklyn.—City of Brooklyn.—(*Con.*)

LOAN— NAME AND PURPOSE.	Interest. Rate	Payable.	Principal, When Due.	Outstand'g.
WATER BONDS—(Con.)				
do do	3	J & J	July 1, 1908	$500,000
do do	3	J & J	Jan. 1, 1909	600,000
do do	3	J & J	Jan. 1, 1912	125,000
do do	3	J & J	Jan. 1, 1913	420,000
do do Con. g. stk.	3½	J & J	Jan. 1, 1937	110,000

SINKING FUND.—The sinking fund is invested in Brooklyn's own bonds, those issues marked with "s. f." in the table above being held entirely by this fund.

TAX FREE.—Certain loans of the city of Brooklyn are exempt from taxation, and where the fact is known to us we have added a paragraph mark (¶) to the title of the loan.

INTEREST.—Interest is payable by the city of New York. Registered interest at the office of the Chamberlain and coupons at the Nassau National Bank, Brooklyn.

ASSESSED VALUATION.—(Old city of Brooklyn.) There was no assessment or tax in 1898.

Years.	Assessed Valuation. Real.	Personal.	Total.	Rate of Tax per $1,000.
1899	$609,822,267	$45,270,713	$655,092,980	$23·6424
1897	570,107,742	33,688,721	603,796,463	28·31
1895	540,359,686	23,627,446	563,987,132	27·40
1890	430,911,794	21,846,807	452,758,601	25·80
1885	311,308,060	19,375,702	330,683,762	29·00
1880	223,620,197	11,215,794	234,835,991	26·90

POPULATION.—In 1892 population of the old city of Brooklyn was 957,163; in 1890 it was 806,343; in 1880 it was 566,653. In 1899 (estimated) 1,231,548.

GRAVESEND.

Gravesend was annexed to the city of Brooklyn in 1894. The debt Jan. 1, 1899, was $1,396,898, not including $148,000 of local improvement bonds in litigation.

LOANS—	When Due.
SEWER BONDS—	
5s, J&J, $236,000	May 20, 1906
4½s, J&J, 66,000 ($6,600 yearly on Jan. 2.)	1918-1927
3·65s, J&J, $20,000 ($2,000 yearly on Oct. 4.)	1918-1927
3½s, J&J, $83,000 (Part yearly on July 2.)	1919-1928
5s, J&J, $60,000 ($6,000 yearly on July 2.)	1921-1930
5s, J&J, $30,000 ($3,000 yearly on July 2.)	1922-1931
5s, J&J, $70,000 ($7,000 yearly on July 2.)	1923-1932
5s, J&J, $280,000 ($28,000 yearly on July 2.)	1921-1930
5s, J&J, $21,000	1922-1931
SEWER BONDS—(Con.)—	
5s, J&J, 40,000 ($5,000 yearly on July 2.)	1923-1931
IMPROVEMENT BONDS—	
5s, J&J, $330,000	July 1, 1933
5s, J&J, 127,000	Jan. 1, 1934
5s, J&J, 300,000	July 1, 1939
SCHOOL BONDS—	
6s, Jan., $20,000	1900-1904
($4,000 yearly on Jan. 6.)	
6s, Sept., $7,500 (Part yearly on Sept. 15.)	1899-1903
NEW UTRECHT AND GRAVESEND JOINT BONDS—	
5s, J&J, $2,398	Jan. 10, 1899
Bonded debt Jan. 1, '99	$1,396,898

FLATBUSH.

Flatbush was annexed to the city of Brooklyn in 1894.

LOANS—	When Due.
SCHOOL BONDS—	
6s, Mar., $5,000 ($1,000 yearly on Mar. 10.)	1900-1904
ASSESSMENT BONDS—	
3½s, M&N, $50,000 ($5,000 yearly on Nov. 1.)	1899-1909
4s, M&N, $200,000 ($20,000 yearly on Nov. 1.)	1900-1909
SEWER BONDS—	
3½s, J&J, $120,000 ($10,000 yearly on July 15.)	1900-1911
3½s, J&J, $75,000 (Part yearly on July 15.)	1912-1928
SEWER BONDS—(Con.)	
4s, J&J, $270,000 ($9,000 yearly on July 15.)	1899-1928
3½s, M&N, $45,000 ($5,000 yearly on Nov. 1.)	1900-1909
4s, M&N, $101,000 ($10,000 yearly on Nov. 1.)	1900-1909
4s, M&N, $11,000 ($1,000 yearly on Nov. 1.)	1899-1909
3½s, F&A, $3,500 ($500 yearly on Aug. 1, except in 1901 & 1904, when $1,000 mature.)	1900-1904
Bonded debt Jan. 1, 1899	$911,000

FLATLANDS.

This town was annexed to the city of Brooklyn on January 1, 1896.

LOANS—	When Due.
STREET AND GRADING BONDS—	
6s, J&D, $8,363	Dec., 1899
5s, M&N, 4,500	Mar. 20, 1900
POLICE BONDS—	
5s, M&N, $15,300	May 29, 1903
Bonded debt Jan. 1, '99	$40,985

NEW LOTS.

New Lots was annexed to the city of Brooklyn in 1899.

LOANS—	When Due.
4s, J&J, $500,000 ($25,000 yearly on July 15.)	1906-1925
Bonded debt Jan. 1, '99	$500,000

NEW UTRECHT.

New Utrecht was annexed to the city of Brooklyn in 1894.

LOANS—	When Due.
FLAGGING BONDS—	
5s, J&J, $1,405	July 25, 1900
5s, F&A, $6,400 ($3,200 yearly on Aug. 15.)	1900-1901
5s, M&S, 4,838 ($1,646 yearly on Sept. 20.)	1900-1902
5s, J&D, $12,600 ($2,520 yearly on June 20.)	1900-1904
SCHOOL BONDS—	
5s, Feb., $3,600 ($1,800 yearly on Feb. 1.)	1900-1901
5s, J&J, $5,400 ($1,800 yearly July 1.)	1900-1902
6s, Mar., $2,000 ($1,000 yearly on Mar. 28.)	1900-1901
STREET IMPROVEMENT BONDS—	
5s, J&J, $500,000 ($10,000 yearly on Jan. 1.)	1905-1954
SEWER BONDS—	
5s, J&J, $35,600 ($7,120 yearly on July 10.)	1900 1904
5s, J&J, $5,112 ($568 yearly on Jan. 15.)	1900-1908
IMPROVEMENT BONDS—	
5s, J&J, $35,000 ($5,000 yearly on Jan. 5.)	1900-1906
5s, J&J, $20,000 ($2,500 yearly on Jan. 5.)	1900-1907
Bonded debt Jan. 1, '99	$664,114

COUNTY OF KINGS.

Kings County and the city of Brooklyn were consolidated on Jan. 1, 1896. [See V. 62, p. 49.]

LOANS—	When Due.
BUILDING IMPROVEMENT—	
4s, $250,000 ($25,000 due yearly.)	May 1, '10 to '19
COUNTY FARM—	
4s, $175,000	May 1, 1903
4s, 325,000	" 1904
4s, 32,000	" 1905
4s, 32,000	" 1906
4s, 119,000	" 1907
4s, 119,000	" 1908
4s, 115,000	" 1909
4s, 115,000	" 1910
4s, 119,000	" 1911
4s, 119,000	" 1912
4s, 119,000	" 1913
3½s, 100,000	" 1901
3½s, 325,000	" 1902
3½s, 325,000	" 1903
3½s, 325,000	" 1904
3½s, 325,000	" 1905
3½s, 100,000	" 1906
3½s, 100,000	" 1914
3s, 200,000	" 1900
DRIVEWAY & PARKWAY—	
4s, $1,500,000 ($100,000 due yearly.)	July 1, '00 to '14
4s, $50,000	July 1, 1915
4s, 1,800,000 ($100,000 due yearly.)	July 1, '16 to '33
4s, $250,000 ($50,000 due yearly.)	Jan. 1, '01 to '05
HALL OF RECORDS—	
4s, $54,000	May 1, 1900
4s, 54,000	" 1901
PARK FUND LOAN—	
4s, $60,000	May 1, 1905
4s, 1,950,000 ($50,000 due yearly.)	May 1, '06 to '44
4s, 400,000	July 1, '33 to '40
REFUNDING LOAN—	
4s, $121,000	May 1, 1900
4s, 121,000	" 1901
4s, 119,000	" 1902
4s, 119,000	" 1903
4s, 197,000	" 1905
4s, 197,000	" 1906

Borough of Brooklyn.—County of Kings—*(Con.)*

LOANS— *When Due.*

REFUNDING LOAN—(Con.)—
4s, $100,000.....May 1, 1907
4s, 100,000..... " 1908
4s, 204,000..... " 1909
4s, 204,000..... " 1910
3½s, 121,500..... " 1902
3½s, 121,500..... " 1903
3½s, 130,000..... " 1918
3s, 180,000..... " 1915

LOANS— *When Due*

STATE TAX LOAN—
4s, $119,000 .....May 1, 1904

STREET IMPROVEMENTS—
4s, ... $500,000..July 1,'15 to '19 ($100,000 due yearly.)
4s, ... $1,050,000.July 1,'20 to'26 ($150,000 due yearly.)

CERTIFICATES OF INDEBTEDNESS.

LOANS— *When Due.*

ARMORY—(13th Regiment.)
4s, $10,000.....May 1, 1900
4s, 60,000..... " 1901
4s, 10,000..... " 1902
4s, 60,000..... " 1903
4s, 10,000..... " 1904
4s, 60,000..... " 1905
4s, 10,000..... " 1906
4s, 60,000..... " 1907
4s, 80,000..... " 1909

LOANS *When Due*

ARMORY—(14th Regiment.)
4s, $240,000.May 1, 1900 to 1907 ($30,000 due yearly.)
4s, $60,000 .....May 1, 1908

COUNTY RECORDS—
4s, $18,000.....Nov. 1, 1905
4s, 25,000.....Jan. 1, 1900
4s, 35,000.....Jan. 1, 1905
4s, 99,000.....July 1, 1907
4s, 9,393 .....Jan. 1, 1901

TOTAL DEBT, ETC.—The subjoined statement shows the total debt of Kings County in each of the years named.

	Jan. 1, '99.	*Jan.* 1, '98.	*Mar.* 26, '97.	*Mar.* 27, '96
Total debt.....	$14,575,393	$14,851,893	$15,103,393	$16,155,839

BOROUGH OF QUEENS.

	Assessed Valuation.			
	Real.	*Personal.*	*Total.*	*Tax Rate.*
1899.....	$103,752,600	$6,314,032	$110,066,632	$32·7445

POPULATION—In 1899 was estimated at 134,139.

COUNTY OF QUEENS.

The outstanding bonds of the county of Queens and of the town of Hempstead as also certain of the school districts therein are reported separately under their own heads; the amount which will be chargeable to the city of New York in these cases has not yet been judicially determined, although the referee, ex-Judge Brown, has decided that the division of the debt should be on the basis of the assessed valuation of Nassau County and Queens Borough. This division makes New York City responsible for $3,822,346 and Nassau County for $985,653 of the old county's debt. Although this decision has been confirmed, an appeal has been taken.

LONG ISLAND CITY.

This was formerly a city in Queens County.

LOANS— *When Due.*

NEWTOWN FUNDED DEBT—
7s, F&A, $21,500.Feb. 1,'00-'01 ($20,000 yearly.)

NEWTOWN (refunded debt)—
7s, F&A, $66,000.Feb. 1,'08-'11 ($16,000 yearly.)
6s, F&A,$112,500.Feb. 1,'13-'19 (Part each year.
4s, F&A, $16,000.Feb. 1, 1920

WATER LOAN (funded)—
7s, M&S, $87,000.Sept.1,'00-'04 ($20,000 yearly.)

REFUNDING WATER LOAN—
6s A&O, $47,000 Oct. 1, '11-'14 (Part each year.)
5s, M&S, $37,500.Sept.1,'18-'19 ($15,000 each year)
5s, ..., $37,500.....'23-'25
4s, M&S, 45,000.Sept. 1, 1920

WATER LOAN—
3½s, M&N, $21,500.May 1, 1920
3½s, ..., 18,500.....
4½s, ..., 19,000.Oct. 7, 1915

FIRE DEPARTMENT BONDS—
7s, M&S, $20,000.Sept. 1, 1902
4½s, ..., 35,000.....1924

SURVEY & MAP BONDS (ref'd'g)
5s, J&J, $66,000.July 1,'18-'25

PUBLIC SCHOOL BONDS—
4½s, M&S, $220,000 1912
4½s, M&S. 122,000. 1912

ENGINE HOUSE BONDS—
5s, J&D, $16,000.June 1, 1909

FUNDED DEBT BONDS—
4½s, A&O,$112,000 1913
4½s, ..., 99,500. 1918

STATION HOUSE BONDS—
5s, ..., $15,000.....

GENERAL IMPROVEM. BONDS—
4½s, M&S, $50,000.Sept. 1, 1905
4½s, M&S, 50,000.Sept. 1, 1906
4½s, M&S, 49,500 Sept. 1, 1909
4½s, M&S, 22,000.Sept. 1, 1914
4½s, M&S, 364,500.1915 to 1921 ($50,000 due yearly.)
4½s, ..., 394,000.....
4½s, ..., 89,500.....
4½s, ..., 5,000.Dec. 31, 1907
4½s, ..., 6,000.....

STREET IMPROVEM. BONDS—
4½s, M&N, $99,500. May, 1911
4½s, M&N, 317,000 Nov.1,'99-'02 ($81,500 due yearly.)
4½s, M&N,$130,500.Mar. 1, 1913

REVENUE BONDS*—
5s, M&N,$103,500. 1903
..., ..., 2,000.....
4½s, M&N, 9,500.Nov. 1, 1899
4½s, J&J, 80,000.July 1, 1902
4s, M&N, 77,000.May 1, 1910
4½s, ..., 43,000. 1903
4½s, ..., 50,000.....
4½s, A&O, 10,000.Apr. 1, 1904
4s, J&D, 20,500.June 1, 1900
5s, M&S, 50,000.Sept. 1, 1901
4½s, M&S, 50,000. 1905
4½s, ..., 125,000.May 1, 1907
4½s, ..., 70,000.Aug. 1, 1907
4½s, ..., 105,000.Apr. 15, 1906
Recognized bonded debt Jan. 1,'99, $3,405,500.

(r) The 7 per cent survey and map bonds are registered and all held by savings banks. All other issues are coupon bonds.

(*) The principal and interest of the revenue bonds are payable from the outstanding taxes and water rents

PAR VALUE.—Bonds are in $1,000 and $500 pieces.

INTEREST is payable by the city of New York—registered interest at the Chamberlain's office and coupons at the office of the Comptroller of New York City.

TOWN OF FLUSHING.

LOANS— *When Due.*

ROAD BONDS—
4s, ..., $50,000....1900 to 1999
4s, ..., 29,000....1907 to 1921
5s, ..., 19,000....1900 to 1918

DRAINAGE BONDS—
5s. ....., $4,000....1900 to 1903

BRIDGE BONDS—
5s, ..., $5,000....1900 to 1902
5s, ..., 10,000....1900 to 1909
4s, ..., 12,500....1901 to 1906

CAUSEWAY BONDS—
4s, ..., $9,000....1900 to 1908

TOWN OF FLUSHING SCHOOL DISTRICTS.

LOANS— *When Due.*

DISTRICT NO. 1—
5s, ..., $100.... 1899
5s, ..., 300....1899 to 1901
5s, ..., 2,000....1899 to 1902
5s, ..., 3,500....1903 to 1906

DISTRICT NO. 2—
5s, ..., $7 500....1899 to 1903
5s, ..., 16,000....1901 to 1916

DISTRICT NO. 3—
5s, ..., $4,000....1899 to 1906

DISTRICT NO. 4—
5s, ..., $5,000....1901 to 1910
5s, ..., 2 500....1911 to 1915

DISTRICT NO. 5—
4s, F&A, $93.500.....1907 to 1925 ($5,000 annually to 1924 inc. and $3,500 in 1925.)
4s, M&S, $1,000.....Sept. 30, 1907
4s, M&S, 44,000.....Sept. 30, 1908 ($2,000 yearly to Sept. 30, 1929.)
7s, A&O, $17,000.... 1900-1907 ($2,000 payable y'rly on Sept. 30.)
4s, M&S, $10,000....Sept. 30, 1930 (part due y'rly) to Sept. 30, 1934

DISTRICT NO. 7—
4s, ..., $50,000....1917 to 1936
4s, ..., 20,000....1937 to 1944

VILLAGE COLLEGE POINT—TOWN OF FLUSHING.

LOANS— *When Due.*

IMPROVEMENT BONDS—
7s, J&D, $3,000.....Dec. 1, 1899
3½s, ..., $115,000.....1902-1926 ($4,600 annually.)
4s, ..., $45,000.....1902-1916 ($3,000 yearly Dec.)

WATER BONDS—
7s, J&J, $158,000.....1900-1913 ($11,000, due yearly on July 1.)
4s, J&J, 22,000.....1914-1915
4s, J&J, 11,000.....July, 1916
4s, J&J, 11,000.....July, 1917
4s, ..., 25,000.....1937
Bonded debt Jan. 1,1898.$417,000

Borough of Queens.—*(Con.)*

VILLAGE OF FLUSHING—TOWN OF FLUSHING.

LOANS— *When Due.*

ASSESSMENT BONDS—
5s&6s,.. $26,000.....Part yearly

FUNDING BONDS—1892-3-4—
4s, ... $8,000.....1900-1915
4s, A&O, 13,000.....1900-1912 ($1,000 due yearly on April 1.)
4s, A&O, $21,000.....1899-1919

STREET BONDS—
4s, M&N, $8,000.....Nov. 1, 1899 ($4,000 due yearly) to Nov. 1, 1900
4s, M&N, $36,000.....Nov. 1, 1901 ($4,000 due y'rly) to Nov. 1, 1909

STREET BONDS—(Con.)—
4s, M&N, $34,000.....May 1, 1910 ($4,000 due yearly) to May 1, 1917
4s, A&O, 120,000....Oct. 1, 1919 ($4,000 due yearly) to Oct. 1, 1948

WATER BONDS—
7s, A&O, $125,000.....1903
5s, A&O, 23,000.....1909
5s, A&O, 20,000.....1914
4s, J&D, 33,000.....1900-1932 ($1,000 annually)

VILLAGE OF WHITESTONE—TOWN OF FLUSHING.

LOANS— *When Due.*

WATER BONDS—
4½s, ..., $30,000.... 1922
4½s, ..., 20,000.... 1912
4½s, ..., 22,000.... 1922
4½s, ..., 7,500.... 1924
4½s, ..., 3,000....1913 to 1918
4½s, ..., 3,500....1906 to 1912

SEWER BONDS—
..... $27,463.....1900-1907

ACCR'D INDEBTEDNESS BONDS—
4s, ..., $5,000....1902 to 1911

FIRE DEPT. BONDS—
6s, ..., $1,500 ...1900 to 1904

IMPROVEMENT BONDS—
5s, ... , $50,000....1906 to 1921
5s, ..., 50,000....1911 to 1926

TOWN OF HEMPSTEAD.

As stated above, the amount of the outstanding bonds of the town of Hempstead and also the school districts therein (except those below) which will be chargeable to the city of New York has not yet been judicially determined. (See debt under separate heads elsewhere.)

TOWN OF HEMPSTEAD SCHOOL DISTRICTS.

(See note above under Hempstead.)

LOANS— *When Due.*

DISTRICT NO. 18—
5s, ..., $7,000.... 1913
5s, ..., 5,000.... 1918
5s, ..., 22,000....1917 to 1938

DISTRICT NO. 27—
5s, ..., $17,000....1917 to 1933

DISTRICT NO. 23—
5s, ..., $14,000....1899 to 1912
5s, ..., 80,000....1900 to 1979
5s, ..., 65,000....1937 to 1949

VILLAGE OF ARVERNE-BY-THE-SEA—TOWN OF HEMPSTEAD.

LOANS— *When Due.*

DRAINAGE BONDS—
5s, ..., $5,000....1915 to 1919
5s, ..., 3,000....1920 to 1921
5s, ..., 3,000....1921 to 1922
5s, ..., 3,000....1921 to 1922

BUILDING BONDS—
5s, ..., $8,000....1917 to 1924

IMPROVEMENT BONDS—
5s. ....., $40,000....1920 to 1927
5s, ..., 60,000....1920 to 1923
5s, ..., 4,000 .. 1920 to 1923
5s, ..., 40,000....1920 to 1923

VILLAGE OF FAR ROCKAWAY—TOWN OF HEMPSTEAD.

LOANS— *When Due.*

IMPROVEMENT BONDS—
5s, J&J, $61,000.....Jan. 1, 1922
5s, J&J, $22,000.....1900 to 1921 ($1,000 annually.)
5s, J&D, $12,000.....1900 to 1911 ($1,000 annually.)
4s, J&J, $15,000.....1902 to 1916 ($1,000 annually on Jan. 1.)

IMPROVEMENT BONDS—(Con.)
4s, ..., $18,000.....1900 to 1917
4s, ..., 15,000.....June 1, 1918

SEWER BONDS—
5s, J&J, $75,000.....Jan. 1, 1916
5s, J&J, 35,000.....Jan. 1, 1917
3½s, J&J, 50,000.....1901-1925 ($2,000 yearly on Jan. 1.)

VILLAGE OF ROCKAWAY BEACH—TOWN OF HEMPSTEAD.

Street Improvement Bonds—5s. ....., 1902 to 1920.....$57,000

TOWN OF JAMAICA.

LOANS— *When Due.*

SCHOOL BONDS—
4s, ..., $2,000.... 1899

ROAD BONDS—
4s, ..., $150,000.... 1926

VILLAGE OF JAMAICA—TOWN OF JAMAICA.

SEWER BONDS—
..., ..., $150,000.... 1917

STREET BONDS—
..., ..., $350,000.... 1917-1936

TOWN OF JAMAICA SCHOOL DISTRICTS.

LOANS— *When Due.*

DISTRICT NO. 1—
4½s, ..., $50,000....1927 to 1976

DISTRICT NO. 2—
5s, ..., $20,000....1905 to 1907

DISTRICT NO. 3—
5s, ..., $14,000....1904 to 1914

DISTRICT NO. 4—
4s, ..., 100,000....1900 to 1949
5s, ..., 10,000....1900 to 1919

DISTRICT NO. 5—
4s, ..., $10,000....1899 to 1908

DISTRICT NO. 6—
6s, ..., $6,000....1899 to 1922
5s, ..., 12,000....1917 to 1928
5s, ..., 4,000....1930 to 1933

DISTRICT NO. 7—
4s, ..., $5,583....1900 to 1904
4s, ..., 38,000....1900 to 1937

DISTRICT NO 7—(Con.)
4s, ..., $25,000....1900 to 1924
4s, ..., 20,000....1910 to 1929
5s, ..., 88,000....1910 to 1953
5s, ..., 125,000....1950 to 1974

DISTRICT NO. 8—
5s, ..., $1,500.... 1900
5s, ..., 20,000....1909 to 1918
4s, ..., 18,000....1919 to 1927
5s, ..., 75,000....1930 to 1954

DISTRICT NO. 9—
6s, ..., $750....1900 to 1902

DISTRICT NO. 10—
5s, ..., $6,000....1899 to 1910
5s, ..., 1,500 ...1911 to 1913
5s, ..., 2,000....1925 to 1928
5s, ..., 5,000....1914 to 1923

DISTRICT NO. 11—
5s, ..., $7,000 .. 1900 to 1913

VILLAGE OF RICHMOND HILL—TOWN OF JAMAICA.

LOANS— *When Due.*

STREET AND SIDEWALK BONDS
4s, ..., $50,000....1926 to 1935
4s, ..., 70,000 .. 1937 to 1950
4s, ..., 50,000....1916 to 1925
4s, ..., 150,000....1952 to 1981

VILLAGE HALL BONDS—
4s, ..., $10,000....1916 to 1925

FIRE BONDS—
4s, ..., $5,000....1921 to 1925

TOWN OF NEWTOWN

LOANS— *When Due.*

ROAD BONDS—
4½s, ..., $20,000.... 1927
4s, ..., 47,000....1913 to 1917
4½s, ... , 600,000.... 1927

BRIDGE BONDS—
5s, ..., $4,500....1900 to 1902
4s, ..., 2,500.... 1901
4s, ..., 10,000....1902 to 1906

CAUSEWAY BONDS—
4s, ..., $10,000 1906

REFUNDING BONDS—
6s, ..., $20,000....1901 & 1902
5s, ..., 128,000....1903 to 1914
5s, ..., 35 000 .. 1908
4s, ..., 88,000....1909 to 1912
4s, ..., 16,000....1899 to 1914

NEWTOWN SCHOOL DISTRICTS.

LOANS— *When Due.*

DISTRICT NO. 1—
4s, ..., $53,000....1901 to 1927
4s, ..., 15,000 ...1913 to 1927

DISTRICT NO 2—
5s, ..., $1,000.... 1899
5s, ..., 1,500....1900 to 1902
5s, ..., 6,000....1901 to 1903
5s, ..., 15,000....1904 to 1918
5s, ..., 15,000....1904 to 1918
5s, ..., 6,000....1919 to 1924

DISTRICT NO. 3—
5s, ..., $10,400....1899 to 1914
5s. ....., 8,000....1910 to 1917

DISTRICT NO. 4—
5s, ..., $10,800....1900 to 1926

DISTRICT NO. 5—
5s, ..., $5,500....1900 to 1910
4½s, ..., 4,000....1910 to 1913
.., ..., 50,000....1903 to 1927

DISTRICT NO. 6—
5s, ..., $1,300....1899 to 1901

DISTRICT NO. 7—
5s, ..., $3,000....1899 to 1913

DISTRICT NO. 9—
5s. ....., $2 ,000 .. 1899 to 1920

DISTRICT NO. 10—
5s, ..., $30,000....1902 to 1921
5s, ..., 35,000....1908 to 1927
5s, ..., 15,500....1907 to 1926

DISTRICT NO. 11—
..., ..., $10,000....1905 to 1914

DISTRICT NO 12—
5s, ..., $9,000 ...1905 to 1922

DISTRICT NO. 13—
5s, ..., $12,950....1900 to 1912

DISTRICT NO. 14—
5s, ..., $11,000....1899 to 1920
4½s, ..., 7,000....1899 to 1911
5s, ..., 35,000....1911 to 1928

BOROUGH OF RICHMOND.

	Assessed Valuation Real.	Personal.	Total.	Tax Rate.
1899.....	$40,264,692	$3,838,890	$44,103,582	$24·2377

POPULATION.—In 1899 was estimated at 67,260.

COUNTY OF RICHMOND.

LOANS— When Due.

County Bonds—
4½s, J&J, $99,000.July 31, 1900
3½s, A&O, 40,000.Apr. 1, 1902
3½s, F&A, 50,000.Aug. 1, 1904
3½s, J&J, 63,000.July 31, 1905
3½s, F&A, 50,000.Aug. 1, 1906
3½s, F&A, 40,000.Apr. 1, 1908
3¼s, J&J, 58,000.Jan. 31, 1901
3s, A&O, 50,000.Aug. 1, 1909
3s, F&A, 58,000.Aug. 1, 1910

Funding Bonds 1894—
4s, g., J&D, $95,000.....1914

LOANS— When Due.

Road Bonds—
5s, g., J&D, $90,000..June 1, 1919
3½s, F&A, 100,000 Aug. 1, 1915
4½s, F&A, 150,000..Aug. 1, 1916
3½s, M&N, 45,000..Nov. 1, 1917
4s, g., $35,000, g.....June, 1920
4s, g., 100,000, g.....Aug., 1920
4s, g., J&D, $168,000.June 1, 1921
4s, g., J&D, 202,000.June 1, 1922
4s, g., A&O, 230,000.Oct. 1, 1922
Total debt Jan. 1, '99.. $1,974,400

CASTLETON SCHOOL DISTRICTS.

LOANS— When Due.

District No. 1—
6s, ..., $75,000....1900 to 1913

District No. 2—
5s, ..., $7,300.... 1899
5s, ..., 4,000....1899 to 1900

District No. 3—
5s, ..., $69,000....1900 to 1922

District No. 4—
5s, ..., $24,000....1900 to 1911

District No. 5—
4½s, ..., $5,738 ...1900 to 1916

VILLAGE OF EDGEWATER—TOWN OF CASTLETON.

Village Hall Bonds—4s, ... 1904.....$15,000

VILLAGE OF PORT RICHMOND -TOWN OF CASTLETON.

Boulevard Certificates of Indebtedness—6s. 1899 to 1902... ....$7,190

VILLAGE OF TOTTENVILLE—TOWN OF CASTLETON.

LOANS— When Due.

Water Bonds—
3½s, ..., $5,000....1902 to 1926
3½s, ..., 25,000....1902 to 1926

Sewer Bonds -
3½s, ..., $20 000 .. 1902 to 1926

Road Bonds—
3½s, ..., 12,000....1902 to 1924

TOWN OF MIDDLETOWN.

LOANS— When Due.

Refunding Bonds—
4s, ... $27,000....1899 to 1925

Road Bonds—
6s, ..., $5,000....1899 to 1900
5s, ..., 130,000.... 1927

MIDDLETOWN SCHOOL DISTRICTS.

LOANS— When Due,

District No. 1—
5s, ...,$42,750....1899 to 1917

District No. 2—
5s, ..., $80,000....1918 to 1944

TOWN OF NORTHFIELD.

Road Improvement Bonds—5s, ..., 1927 .....$150,000

NORTHFIELD SCHOOL DISTRICTS.

LOANS— When Due.

District No. 3—
4½s, ..., $3,131 57..1899 to 1915

District No. 4—
6s, ... $2,580....1899 to 1904

District No. 5—
5s, ..., $21,000....1899 to 1920

District No. 6—
5s, ..., $6,000.....1899 to 1900
($3,000 annually on Nov. 1.)

District No. 6—(Con.)
5s, June, $43,000.....1901 to 1922
($2,000 annually to 1921 and $1,000 in 1922 on June 1.)

District No. 7—
6s, ..., $2,975....1899 to 1915

District No. 8—
4¾s, ..., $1,470....1899 to 1905

District No. 9—
5s, ..., $444 43.... 1899

TOWN OF SOUTHFIELD.

LOANS— When Due.

Refunding Bonds—
4s, ..., $25,800....1899 to 1932

Road Bonds—
5s, ..., $140,000... 1927
5s, ..., 115,000... 1927

SOUTHFIELD SCHOOL DISTRICTS.

LOANS— When Due.

District No. 1—
5s, ..., $12,600 ...1899 to 1916

District No. 2—
5s, ..., $9,600....1899 to 1914

District No. 3—
5s, ..., $6,600....1900 to 1921
5s, ..., 1,500....1899 to 1901

District No. 4—
5½s, ..., $470 ... 1899
5s, ..., 2,250....1899 to 1907

District No. 5—
5s, ..., $600.... 1899

District No. 6—
5s, ..., $3,375....1900 to 1914

TOWN OF WESTFIELD.

LOANS— When Due.

Road Bonds—
4s, ..., $35,000.... 1920

Road Bonds—(Con.)
5s, ..., $80,000.... 1922

WESTFIELD SCHOOL DISTRICTS.

LOANS— When Due.

District No. 1—
6s, ..., $3,600....1899 to 1916

District No 2—
6s, ..., $3,750.....1899 to 1907

District No. 5 -
6s, ..., $10,000....1900 to 1919

District No. 6—
5s. ....., $10,000....1899 to 1914

District No. 7—
4½s, ..., $4,500....1899 to 1907

NIAGARA FALLS.—{A. C. HASTINGS, Mayor. {S. F. ARKUSH, Clerk.

This city is in Niagara County. All bonds are tax exempt

LOANS— When Due.

School Bonds—
4½s,A&O, $12,000..... 1899-1909
4s, ..., 91,000.....1910-1927

Refunding School Bonds—
4s, M&N, $2,500.....Nov. 1, 1918

Water Bonds—
7s, J&J, $10,500.....1900-1902
5s, J&J, 51,000.....1903-1916
4s, J&J, 95,000.....1901-1918
3¾s, J&J, 38,000.....1915
4½s, J&J, 6,000.....1911-1912

Sewer Bonds—
5s, J&J, $20,000.....1901-1910
4s, ... 613,000.....1901-1917
4s, M&N, 15,000....May 1, 1919

LOANS— When Due.

Miscellaneous Bonds—
4s, J&J, $9,000.....1914
3¾s, J&J, 9,000.....1915

Certs. of Indebtedness.—
5s, Var., $39,752.....1899-1905
Interest payable in New York.

Total debt Feb. 1, 99. $1,000,252
Water debt (included). 204,000
Ass'd valuation, real.. 12,953,058
Ass'd valuation, pers'l 532,050
Total valuation 1898.. 13,485,108
Assessment about ⅔ real value.
Total tax (per $1,000) '98.$23·933
Population in 1899 (est.)...22,000

NO. HEMPSTEAD.—This town is in Nassau County.

LOANS— When Due.
4s, J &J, $54,000...Dec.1894-1925
4s, J &J, 10,000..July.1900-1909
4s, J &J, 4,500.July 1.1910-1914
4s, J &J, 53,000.July 1.1900-1926
($1,000 yearly to 1925 and $27,000 in 1926.)

Bonded debt July 31,'97. $127,500
Assessed valuation 1898.4,994,885
Population in 1897 (est.).....9,000
Population in 1890.....8,134

N. TONAWANDA.—{W. COOK OILLE, Mayor. {H. M. STOCUM, Treasurer.

This city is in Niagara County.

LOANS— When Due.

Paving Bonds—
6s, J&D, $19,800.....1899 to 1902
($4,950 due yearly on Dec. 27.)
5s, M&S, $27,600.....1900-1905
($4,600 due yearly on Sept. 15.)

Sewer Bonds—
5s, M&S, $60,000.....1907-1918
($5,000 due yearly on Sept. 25.)
4s, J&J, $81,000 1900-1926
($3,000 due yearly on Jan. 1.)
4s, J&J, $20,000...Jan. 1900-1919

School Bonds—
4s, J&J, $50,000...Jan. 1902-1931
($1,000 y'rly to '11; $2,000 to '31.)
4s, J&J, $12,000 .Jan 1900-1911

Water Bonds.
4s, A&O, $275,000..Apr. 1, 1924
4½s, A&O, 125,000..Aug. 1, 1926
Bonded debt Aug. 5, '99. $675,000
Water debt, included.... 400,000
Tax valuation 1899.....6,173,032
Assessment about ½ actual value.
Total tax (per $1,000)..... $20·65
Population in 1890 was.....4,793
Population in 1899.....10,500

INTEREST on all bonds except paving 5s is payable at the Chase National Bank; on the paving 5s at the Bank of America, N. Y. City.

North Tonawanda School District No. 1.—A portion of the city's territory; has a bonded debt of $63,000.

OGDENSBURG.—{EDGAR A. NEWELL, Mayor. {WM. M. STEPHENS, Treasurer.

This city is in St. Lawrence County.

LOANS— When Due.

Highway Bonds 1893—
4s, A&O, $8,000.....1900-1903
($2,000 due yearly on May 1.)
4s, A&O, $2,000.May 1, 1904-5
4s, A&O, 36,000...1906 to 1923
($2,000 due yearly on May 1.)
3½s, A&O, $2,000.May 1, 1904-5

School Bonds—
4s, J&J, $31,500.....1900-1917
($1,750 annually on July 1.)

Water-Works Bonds—
3½s, M&N, $27,000.....1900-1908
($3,000 due yearly on May 30.)
3½s, M&N, $40,000.....1909-1918
($4,000 due yearly on May 30.)

LOANS— When Due.

Water Works Bonds—(Con.)
3½s, F&A, $22,000..Aug.1,'00-'10
4s, J&J, 36,000..July 1,'00 '17
($2,000 yearly.)
4s, J&J, $31,500.....July 1, 1900
($1,750 due yearly) to July 1, 1917.

Total debt Apr. 1899.... $246,500
Water debt (included)... 165,250
Tax valuation, real.....3,399,725
Tax valuation, personal. 750,900
Total valuation 1898....4,150,625
Assessment about 3-5 actual value.
Total tax (per $1,000) '98..$18·00
Population in 1897 (est.)...14,700
Population in 1890 was.....11,662

INTEREST is payable at the Ogdensburg Bank.

TAX FREE.—All bonds are exempt from city taxes.

OLEAN.—{G. HOWARD STRONG, Mayor. {CHAS. KEENAN, Clerk.

Olean is in Cattaraugus County and was incorporated as a city April 25, 1893, succeeding the village of Olean.

LOANS— When Due.

City Building—
4½s, A&O, $9,000.....1900-1908
($1,000 due yearly on Oct. 1.)

Paving Bonds—
5s, July, $6,600.....1900-1904
($1,400 due yearly on July 1.)
5s, Nov. $25,800.....1899-1904
($4,300 due yearly on Nov. 1.)
4s, F&A, $26,500.....1900-1906
($3,850 yearly on April 15.)
4s, F&A, $15,200.....1900-1907
($1,900 due yearly on Feb. 1.)

Sewer Bonds—
5s, J&J. $4,600.... 1900-1901
($2,300 due yearly on July 2.)
4s, J&J. 35,000.... ..1912-1918
($5,000 due yearly on Jan. 1.)

Water Works Bonds—
4½s, J&J, $59,000.... ..1898-1903
4½s, J&J, 12,500.... ..1909-1914
Total debt Mar. 1, 1899 . $202,750
Water debt (included)... 71,500
Total valuation 1898....3,540,670
Assessment about actual value.
Total tax (per $1,000) '98.. $10·20
Population in 1899 (est.)... 11,600
Population in 1890 was.... 7,358

For debts of Olean School Districts see "Additional Statements" at end of New York State.

INTEREST on the city building bonds is payable at the National Park Bank, New York; on all other bonds at Farmers' Loan & Trust Co., New York, and Seaboard National Bank, New York.

ONEONTA.—{JOHN W. BREWER, President. {B. W. HOYE, Clerk.

This village is in Otsego County.

LOANS— When Due.
4s, ..., $7,000.....Jan. 1, 1900
($1,000 due y'rly) to Jan. 1, 1906
3½s, ..., $20,000..July 13, 1900
($1,000 due y'rly: to July 13, 1919
5s, ..., $1,500.....Aug. 1, 1900
($500 due yearly) to Aug. 1, 1902
5s, ..., $6,000.....May 1, 1904
5s, ..., 4,500.....May 1, 1906
4s, ..., 5,000.....

3·65s, J&J, $15,000.July 1, '03-'17
3½s, ..., 15,000.....1903-1918
Bonded debt Nov. 1, '98. $40,500
Float'g debt (additional) 15,599
Assessed valuation, real.1,465,300
Assessed valuation, per'l 218,200
Total valuation 1897....1,683,500
Population in 1890 was.....6,272
Population in 1898 (est.)....8,000

ONONDAGA CO.—N. Grumbach, Treas.

County seat is Syracuse.

LOANS— When Due.

Penitentiary Bonds—
3s, J&J, $170,000 .July, 1900-'29
($5,000 y'rly to '19; $7,000 to '29.)

Volunteer Bonds (refunded)—
4s, M&S, $20,000. ..Mch. 1, 1900
Interest is payable at Syracuse.

Total debt Feb. 1, 1899. $70,000
Tax valuation, real . 102,246,380
Tax valuation, person'l.13,195,869
Total valuation 1898.115,442,249
Population in 1892 was... 91,944
Population in 1890 was...146,247

OSWEGO.—A. H. Failing, City Chamberlain.

This city is in Oswego County.

LOANS— When Due.

City Bonds—
4s, A&O, $8,652 60.....1900-1905
($1,442 10 annually.)
7s, J&J, $12,000..... 1902

School Bonds—
3½s. ..... $9,000.....1900-1902
$3,000 yearly on Oct. 1.

Improvement Bonds—
4s, A&O, $18,658 .....Oct.,'99.'06
4s, A&O, 47,739·94.. ....

Railroad Bonds—
3½s, J&D, $444,000....1900-1918
($24,000 due yearly.)
3½s, A&O, $129,000....1900-1917
($8,000 due yearly.)

Assessed valuat'n '99..$10,203,500
Tax rate (per $1,000) '98.. 29·20
Population 1899 (est.)..... 25,000

INTEREST is payable at the Am. Exch. Nat. Bank of New York.

TOTAL DEBT, Etc.—The total bonded debt February 1, 1899, was $607,000. The interest and principal of railroad bonds when due are met by the tax levy of Oswego County.

OSWEGO COUNTY.—Thomas Moore, Treas.

County seats are Oswego and Pulaski.

LOANS— When Due.

County Bonds—
3½s, ..., $24,000.....1900-1905
($4,000 due yearly on Mch. 1).

Funding Floating Debt—
3½s, M&S, $60,000.....1900-1905
($10,000 due yearly).

Total debt Sept. 1, 1899 $84,000
Valuation, real.....24,577,092
Valuation, personal.... 2,937,224
Total valuation 1898...27,514,316
State & Co tax (per M.) '98.. 6·40
Population in 1892 was.....70,970
Population in 1890 was.....71,883

INTEREST on the funding bonds is payable New York City.

OVID.—D. P. Seeley, Clerk.

This town is in Seneca County.

LOANS— *When Due.*
Penn. & Sodus Bay RR.—
7s, M & S, $60,000...Aug. 31 1901
Interest is payable in N. Y. City.
Total debt Dec. 1, 1898....$60,000
Sinking fund..... 17,350
Net debt Dec. 1, 1898..... 42,650

Tax valuation, real.....$1,125,595
Tax valuation, personal 226,800
Total valuation 1898... 1,352,395
Assessment same as actual value.
Total tax (per $1,000) '98... $8·74
Population in 1890 was..... 3,651
Population 1894 (est.)..... 3,725

TAX FREE.—All bonds are exempt from town taxes.

OYSTER BAY.—This town is in Nassau County.

LOANS— *When Due.*
4s, ..., $650,000 .....Dec. 1, 1917
4s, ..., 8,000 .....Aug. 1, 1899
Bonded debt Mar. 20, '98 $668,000

Assessed val't'n, real....$8,509,015
Assess. val., personal.. 757,120
Total valuation 1898... 9,266,135
Population 1890.....13,870

(For debt of School District No. 5 see "Additional Statements" end of New York State.)

PEEKSKILL.—Chas. R. Swain.

This village is in Westchester County.

LOANS— *When Due.*
Water Bonds—
7s, ..., $150,000..... 1904
3·70s, J&J, 40,000....July 1, 1922
3½s, ..., 1,500....$500 yearly
Bonded debt Aug. 1, '97..$191,500
Floating debt..... 14,000

Total debt..... $205,500
Sinking fund..... 24,000
Net debt Aug. 1, 1897..... 181,500
Tax valuation 1897....3,500,000
Total tax (per $1,000)... $22·50
Population in 1897 (est.) 12,500
Population in 1890 was. 9,676

PLATTSBURG.—A. Guibord, Mayor.

Clinton County.

LOANS— *When Due.*
Renewal Bonds—
4s, ..., $5,000.....1900 to 1904
School Bonds¶—
3½s, ..., $8,300.....
Water Bonds—
4s, ..., $30,000.....1899 to 1928

Total debt Jan. 1, 1899.. $190,000
Assessed valuation, real.1,761,895
Ass'd valuation, person'l 466,553
Total valuation 1898....2,207,498
Tax rate (per $1,000) '98 23·00
Population 1890..... 7,010
Population 1892..... 10,022

¶ Exempt from taxation.

PORT CHESTER.—{John W. McCarty, President. {Nicholas Duffy, Treasurer.

This village is in Westchester County.

LOANS— *When Due.*
Street-Improvem't Bonds—
3½s, A&O, $41,000....Oct. 1, 1903
($2,000 due yearly) to Oct. 1, 1923
Sewer Bonds—
...., ..., $17,500.....
...., ..., 10,000.....
Building Bonds—
...., ... $1,250.....

Bonded debt Jan. 1, '99. $69,750
Floating debt..... 1,500
Total debt Jan. 1, 1899. 71,250
Assessed valuation '98..4,900,000
Assessm't about 60% actual value.
Tax rate (per $1,000) '98...$16·50
Population in 1890 was.....5,274
Population in 1898 (est.) ...7,250

PORT JERVIS.—John Kinsila, Jr., Vil. Cl'k.

Port Jervis is in Orange County.

LOANS— *When Due.*
Sewer Bonds—
4s, F&A, $50,000.....Aug. 1, 1911
4s, F&A, 35,000.....Aug. 1, 1911
Interest payable at National Bank, Port Jervis, N. Y.

Total debt Feb. 1, 1898... $85,000
Total valuation 1899....1,970,625
Assessment about ⅓ actual value.
Tax rate (per $1,000) 1899 $23·64
Population in 1890 was.....9,327
Population in 1898 was.....9,572

POTSDAM.—{Geo. W. Bixby, President. {S. C. Crane, Clerk.

This village is in the town of same name in St. Lawrence County.

LOANS— *When Due.*
Water Bonds—
4s, A&O, $22,000.....Apr. 1, 1900
($2,000 due yearly) to April, 1910
4s, A&O, $7,500.....1900 1912
($500 due yearly.)
Drainage Bonds—
4s, F&A, $25,000.....Aug. 1, 1906

Total debt Jan. 17, 1898. $59,500
Valuation, real.....1,192,310
Valuation, personal..... 527,550
Total ass'd valuation '97.1,719,860
Population in 1890 was.....3,961
Population in 1898.....4,600

INTEREST on the water bonds is payable at the United States Bank New York City; on the others in Potsdam.

POUGHKEEPSIE.—{Isaac W. Sherrill, Mayor. {C. S. Howland Chamberlain.

This city is the county seat of Dutchess County.

LOANS— *When Due.*
Water Bonds—
7s, M&N, $364,000..May 1, '00-'13
4s, ... 67,000.....
3½s, ... 98,000.....
3s, ... 14,000.....
Railroad Bonds—
7s, M&N, $45,000, May 1, 1900-08
7s, F&A, 273.000....Feb 1, 1902
4s, ... 6,000.....
3s, ... 10,000.....
3s, ... 50 000.....
Fallkill Improvem't Bonds—
7s, F&A, $58,000. Aug. 1, 1909-'10
Deficiency Bonds—
7s, M&N, $83,000.....May 1, 1914
Sewer Bonds—
4s, F&A, $15,000.....Feb. 1, 1902
4s, F&A, 6,000 ....Feb. 1, 1903
4s, F&A, 20,000.....Aug. 1, 1903
4s, F&A, 20,000.....Aug. 1, 1904
4s, F&A, 10,000 .....Feb. 1, 1904
4s, F&A, 10.000.....Feb. 1, 1905

Sewer Bonds—(Con.)—
3½s, ... $10,000.....
4s, ... 94,000.....
3½s, F&, 20,000.....Aug. 1, 1905
3½s, ... 30,000.....
3s, F&A, 20,000..Feb. 1, 1906-'07
3s, F&A, 39,000..Aug. 1, 1906-'07
3s, ... 99,000.....
High School Bonds—
5s J&J, $3,000.....July 1, 1906
Bounties—
5s, M&S, $16,000.....1900
5s, M&S, 8,000 1909
4½s, M&S, 17,000.....1901
4s, M&S, 17,000.....1902
4s, M&S, 20,000.....1903
4s, M&S, 18,000.....1904
4s, M&S, 20,000.....1905
3s, M&S, 20,000.....1906
3s, M&S, 20,000.....1907
Asylum Bonds—
3s, M&S, $15,000.....1908
3s, M&S, 32.000 1909-1910

INTEREST is payable at Fallkill National Bank, Poughkeepsie.

TOTAL DEBT, SINKING FUNDS, Etc.—

	Jan. 1, '99.	*Jan.* 1, '98.	*Jan.* 1, '97.
Tot. funded debt (incl. water debt)	$1,701,000	$1,714,000	$1,738,000
Water debt, included above.....	558,000	575,000	585,000

CITY PROPERTY.—The city owns buildings valued at $200,000.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows, real estate being assessed at about two-thirds of cash value:

Years—	*Real Estate.*	*Personal Property.*	*Total Assessed Valuation.*	*Rate of Tax per $1,000.*
1898.....	$11,512,170	$1,879,100	$13,391,270	$23·40
1897.....	11,721,675	2,055,600	13,777,275	23·44
1895.....	10,799,170	1,890,050	12,689,050	25·10
1891.....	10,556,320	2,379,850	12,436,170	23·44
1890.....	9,718,890	3,813,850	13,532,740	23·44

POPULATION.—In 1892 population was 23,196; in 1890 it was 22,206; in 1880 it was 20,207; in 1870 it was 20,080

QUEENS CO.—Chas. L. Phipps, Treasurer.

County seat is Long Island City. A good part of the county is now included in the Greater New York, and a bill changing name to Nassau County has become a law. Act took effect January 1, 1899. The amount of the outstanding bonds of this county which will be chargeable to the city of New York has not yet been judicially determined: although the decision of ex-Judge Brown, as referee, placing it at $3,822,346 was confirmed, the matter is still in the courts on appeal.

LOANS— *When Due.*
Flushing Highway—
4s, semi-an., $45,000 (gold) 1902
Gold Bonds
4s, J&J, $110,000..... .....
4g, J&J, $151,000g....July 1, 1916
Funding Bonds—
4s, J&D, $260,000....Dec. 1, 1927
4s, J&D, 50,000....Dec. 15, 1917
Building Bonds—
4s, J&D, $10,000....Dec. 27, 1902
4s, J&D, 120,000....Dec. 15, 1927
Road Bonds—
4s, A&O, $340,000...Oct. 15, 1917
4s, M&N, 375,000..Nov. 15. 1917
4s, J&D, 55,000...Dec. 27, 1917
4s, J&D 1,239,000....Dec. 1, 1917
4s, J&D, $50,000.. Dec. 15, 1917
4s, J&D, 240000...Dec. 15, 1917

Road Bonds—
4g, J&J, 400,000....May 1, 1922
4s, M&N, 275,000 g., Nov. 1, 1916
4s, A&O, 618,000....Apr. 1, 1917
4s, A&O, 135,000....Oct. 1, 1917
Other Bonds—
4s, J&J, $135,000.....1900
($15,000 due yearly) to 1907
4s, J&J, $100,000.. Jan. 1, '10-'19
Total debt Dec., 1897.. $4,823,000
Real val'n inside N. Y. 82,590,543
Real val'n outside N. Y. 19,820,662
Pers'l val'n inside N. Y. 2,007,800
Per'l val'n outside N. Y. 1,580,880
Total val'n inside N. Y. 84,598,343
Total val'n outside N. Y. 21,401,542
(Valuations are for 1898.)
Population in 1892 was...141,807
Population in 1890 was...128,059

RENSSELAER.—John F. Munger, Treas.

This city, formerly the village of Greenbush, was incorporated April, 1897, and is in Rensselaer County.

LOANS— *When Due.*
Broadway Bonds—
4½s, J&D, $19,000...June 1, 1905
Paving Bonds—
4s, Sept. 11, $5,000. Sept. 11, 1901
4s, Sept. 11, 56,000. Sept. 11, 1911
4s, Oct. 20, 2,000...Oct. 20, 1901
4s, Oct. 20, 32,000...Oct. 20, 1911
4s, Dec. 15, 72,000..Dec. 15, 1911
4s, A&O, 30,000..Oct. 11, 1912

Sewer Bonds—
4s, J&J, $10,000.....July 2, 1901
4s, J&J, 5,000.....July 2, 1902
4s, J&J, 10,000.....July 2, 1903
Total debt Mar. 8, 1899. $241,000
Assessed valuation '98..3,238,077
Total tax (per $1,000) '98..$23·95
Population in 1899 (est.) 8,000
Population in 1890 was.....7,301

INTEREST on the sewer bonds is payable at the National Commercial Bank, Albany; on all other bonds at the Albany County Bank.

RENSSELAER CO.—John Don, Treasurer.

County seat is Troy.

LOANS— *When Due.*
Court-House Bonds (reg.)—
3½s, A&O, $66,000.....1900-1910
($6,000 due yearly on April 1.)
3½s, A&O, $120,000....1911-1930
($6,000 due yearly on April 1.)
3½s, A&O, $105,000. Apr. 1, '31-'45
($7,000 due yearly.)
3½s, A&O, $25,000..1941 to 1945
($5,000 yearly on April 1.)
House of Industry Bonds—
4s, F&A, $40,000.....Feb. 1, 1902
Sinking Fund Bonds—
3½s, A&O, $80.000. Apr. 1, 1900
($10,000 due yearly) to Apr. 1, '07)
3½s, A&O, $150,000. 1908 to 1917
($15,000 yearly on April 1.)
War Bonds (renewal)—
4s, F&A, $35,000.....Feb. 1, 1900
4s, F&A, 16,000.....Feb. 1, 1901
4s, F&A, 9,000.....Feb. 1, 1902
4s, F&A, 13,000.....Feb. 1, 1903
4s, F&A, 7,000.....Feb. 1, 1904
4s, F&A, 30,000.....Feb. 1, 1905

War Bonds (renewal)—
4s, F&A, $30,000.....Feb. 1, 1906
4s, F&A, 20,000.....Feb. 1, 1907
4s, F&A, 27,000.....Feb. 1, 1908
4s, F&A. 6,000. Feb. 1, 1900-'05
($1,000 due yearly.)
4s, F&A, $2,000. Feb. 1, 1900-'01
($1,000 due yearly.)
4s, F&A, $4,000. Feb. 1, 1900-'03
($1,000 due yearly.)
4s, F&A, $34,000. Feb. 1, 1900-'16
($2,000 due yearly.)
Refunding Bonds—
3½s, F&A, $22,000 Feb. 1, 1900, to
($1,000 due yearly) Feb. 1, 1921
Bonded debt Jan. 1, '99. $787,000
Sinking fund..... 11,763
Net debt Jan. 1, 1899.. 775,237
Tax valuation, real.....71,348,707
Tax valuation, pers'l.. 8,156,931
Total valuation, 1898. 79,505,638
Population in 1892 was...128,923
Population in 1890 was...124,511

INTEREST on the court-house bonds is payable at the office of the County Treasurer; on all other bonds at National State Bank, Troy.

RICHFIELD SPRINGS.—A. Monroe Freeman, Treasurer.—This village is in Otsego County.

LOANS— *When Due.*
Sewer Bonds—
5s, ..., $19,500.....1925
(Subject to call after 1905)
5s, ... $5,500.....1925
Water Bonds, Refund., 1894—
4s, ..., $500.....1900
4s, ..., 19,000.....1901 to 1919
($1,000 yearly.)
5s, ... $20,000.....Dec., 1900

Water Bonds—
5s, ..., $7,000.....
Total debt Nov. 1, 1898.. $76,500
Water debt (included)... 48,500
Tax valuation, real.....1,351,500
Tax valuation, personal. 109,100
Total valuation, 1897....1,460,600
Assessment about ½ actual value.
Total tax rate (per $1,000). $25·60
Population in 1890 was.....2,192
Population in 1894 (est.) 2,500

INTEREST is payable at the First Nat. Bank of Richfield Springs.

TAX EXEMPT—The water bonds of 1894 are tax exempt.

RICHMOND CO.—See New York City.

ROCHESTER.—{Geo. E. Warner, Mayor. {S. B. Williams, Treasurer.

Rochester is the county seat of Monroe county.

LOANS— NAME AND PURPOSE.		*Interest— Rate.*	*Payable.*	*Principal— When Due.*	*Outstand'g.*
*Bridge bonds.....	r	3	J & J	Jan. 1, 1920	$100,000
Subject to call after Jan. 1, 1900.					
*Bridge bonds.....	r	3½	J & J	July 1, 1922	100,000
Subject to call after July 1, 1902.					
*Bridge bonds.....	r	3½	J & J	Sept. 1, 1921	100,000
Subject to call after Sept. 1, 1901.					
†City Hall commission...	c	7	J & J	Jan. 1, 1902	335,000
*Consolidated loan.....	r	3½	F & A	Aug. 1, 1912	100,000
*East side trunk sewer...	r	4	J & J	Jan. 1, 1922-'27; $25,000 yearly.	150,000
Subject to call after 20 years.					
do do	r	3½	J & J	Jan. 1, 1902-'21; $25,000 yearly.	500,000
Subject to call after 20 years.					
do do		3½	J & J	Jan. 1, 1928-'37; $25,000 yearly.	250,000
Subject to call after 20 years.					
†Funding, 1875.....	r	7	J & J	Jan. 1, 1905	410,000
Local imp't bonds, 1899..		3½	F & A	Oct. 2, 1919	500,000
†Park bonds, 1888.....	r	3	J & J	July 1, 1928	300,000
Subject to call on and after July 1, 1898.					
†do 1896.....		3½	J & J	1936	60,000
Subject to call after Feb. 28, 1906.					
Railroad loans—					
†Refunding RR.....	c	7	J & J	Jan. 1, '00 to 1902; $4,000 yearly.	12,000
†Refunding RR.....	c	7	J & J	Jan. 1, 1903	72,000
*Refunding RR., 1893..	r	3½	F & A	Feb. 1, 1913	745,000
Subject to call after Feb. 1, 1903					

LOANS— NAME AND PURPOSE.		Interest— P. Ct.	Pay'e.	Principal— When Due.	Outstand'g.
*†Water w'ks, 1873-76.r&c		7	J & J	Jan. 1, 1903	3,182,000
†do	do r	4	F & A	Feb. 1, 1943	300,000
	Subject to call after 20 years.				
†do	1892.r	3½	F & A	Feb. 1, 1942	500,000
	Subject to call after Feb. 1, 1912.				
†do	1894.r	3½	F & A	Feb. 1, 1944	950,000
		Subject to call Feb. 1, 1914			
*do	.....	3½	F & A	Feb. 1, 1914	250,000
*Water shed bonds...	1898	3½	F & A	Aug. 1, 1918	200,000

* $5,000 each. † $1,000 each.

INTEREST—With the exception of the City Hall Commissioners' loan, which is payable at the office of the City Treasurer, all bonds and interest are payable at the office of the Union Trust Co. of New York.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Rochester's total bonded debt, including the water debt.

	Aug. 1, 1899	Aug. 1, '98.	Jan., 1898.	Jan., 1897.	Jan., 1896.
Bonded debt	$8,616,000	$8,420,000	$8,420,000	$8,424,000	$8,443,000
Water debt...	5,792,000	5,592,000	5,592,000	5,342,000	3,592,000

On August 1, 1899, the city had a sinking fund of $543,319 44. In addition to the above debt the city had on August 1, 1899, a floating debt of $1,533,825, consisting of outstanding notes and "contractors' acceptances," payable largely by assessments."

Genesee Valley Railroad refunding loan, due from 1900 to 1903, is provided for by excess of receipts from lease to N. Y. L. E. & W. RR. after interest on the loan is paid.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows, real estate being assessed at from 60 to 80 per cent of actual value.

Years.	Real Estate.	Personal Property.	Rate of Tax per $1,000.
1899	$102,163,550	$8,267,422	.....
1898	101,827,725	10,966,015	$15·90
1897	101,065,200	5,113,050	16·18
1896	100,054,350	5,692,804	20·37
1895	99,389,050	6,081,200	16·19
1890	88,053,750	5,937,950	15·20
1880	34,408,725	1,430,144	23·86

POPULATION.—In 1892 population was 144,834; in 1890 it was 133,836; in 1880 it was 89,366; in 1870 it was 62,386. The population in 1895, according to local figures, was 160,000.

ROCKLAND CO.—J. M. HASBROUCK, Treas'r.

Haverstraw is the county seat.

LOANS—	When Due.
JAIL BONDS—	
5s, ..., $5,000.....	Mar. 1, 1900
ROAD BONDS—	
5s, ..., $5,500.....	Mar. 1, 1901
5s, ..., 10,000.....	Mar. 1, 1902
5s, ..., 19,500...	Mar. 1, '03-'05
ROAD BONDS—(Con.)	
5s, ..., $48,000..	Mar. 1, '06-'13
Bonded debt Nov., 1898	$93,000
Assessed val'ation, real	17,204,689
Assessed val'ation, per'l	1,064,703
Total valuation, 1898..	18,269,392
Population in 1890 was....	35,162

ROME.—{A. S. WHITE, Mayor. / J. H. CARROLL, Chamberlain.

This city is in Oneida County

LOANS—	When Due.
CITY HALL BONDS—	
4s, J&J, $6,000.....	Nov. 1, 1899
($1,000 due y'rly) to	Nov. 1, 1904
4s, J&J, $7,000...	Jan., 1900 to '06
($1 000 yearly.)	
SEWER BONDS—	
4s, J&J, $150,000.	Apr. 15, 1907-21
($5,000 y'ly to 1920; bal. due 1921)	
4s, J&J, $37,000....	Apr. 15, 1921
RELIEF BONDS—	
4s, J&J, $3,500 (opt'n'l)	Jan. 1, 1900
4s, J&J, 4,000.....	Jan. 1, 1900
SCHOOL BONDS—	
4s, F&A, $61,750.....	Feb. 1, 1900
($3,250 yearly) to	Feb. 1, 1918
WATER BONDS—	
3½s, J&J, $160,000.	Sept. 15, 1911
Total debt Aug. 20, '99..	$427,750
Water debt (included)....	160,000
Assessed valuation, real.	6,575,660
Assessed valuation, per'l	671,775
Total valuation 1898	7,247,435
Total tax (per $1,000) '97.....	21·06
Population 1899 (est.).....	17,000
Population 1890 was.....	14,991

The total tax rate given above includes State, county and town tax, $8·29; city tax, $8·40; school tax, $4·37.

PAR VALUE.—The water and sewer bonds are for $1,000 each; all others $500 each.

ST. JOHNSVILLE.—{HARRY WALRATH, Prest. / H. F. STICHEL, Clerk.

St. Johnsville is in Montgomery County.

LOANS—	When Due.
WATER BONDS—	
4½s, ..., $21,000.....	1900-1920
($1,000 yearly on Aug. 1.)	
4s, ..., $15,000.....	1910-1924
($1,000 yearly on Sept. 2.)	
..., ..., $8,200.....	1905-1916
4s, ... 12,000.....	1903 to 1924
(Part yearly.)	
Bonded debt Apr. 1, '99.	$47,200
Total valuation 1899....	794,675
Assessment is about ½ actual value.	
Tax rate (per $1,000) '99...	$16·50
Population in 1890 was.....	1,263
Population in 1880 was.....	1,072
Population 1899 (estimated).	2,100

INTEREST is payable at St. Johnsville and Kingston.

ST. LAWRENCE CO.—

County seat is Canton.

LOANS—	When Due.
COURT HOUSE BONDS—	
4s, M&S, $60,000.....	1900-1911
($5,000 due yearly on Mar. 1)	
ARMORY BONDS—	
4s, ..., $12,000.....	.....
JAIL BONDS—	
4s, ... $25,000.....	Mar. 1, 1913
($5,000 due y'rly) to	Mar. 1, 1917
Total debt Mar. 1, 1898.	$77,000
Assessed val., real....	34,522,001
Assessed val., person'l	3,925,965
Total valuation 1898..	38,447,966
Assessm't is 85% of act. value.	
Population in 1892 was.....	86,254
Population in 1890 was.....	85,048
Population 1894 (estimated)	86,673

INTEREST is payable at County Treasurer's office, Gouverneur.

SALINA.—G. BAXTER, Supervisor.

This town is in Onondaga County

LOANS—	When Due.
SYRACUSE NORTH. RR BONDS—	
4s, M&S, $133,800.	Sept. 1, 1900 to
($3,600 due yearly)	Sept. 1, 1936
Total debt Jan. 1, 1899..	$137,400
Total valuation 1898...	$1,444,520
Assessm't about 70 p. c. real value.	
Total tax (per $1,000) '98..	$10·61
Population in 1892 was.....	3,493
Population in 1890 was.....	3,490

INTEREST is payable by the Union Trust Co., New York City.

SARATOGA CO.—B. B. GRIPPIN, Treasurer.

County seat is Ballston.

LOANS—	When Due.
COUNTY BONDS—	
4s, F&A, $12,000.....	Feb. 1, 1900
4s, F&A, 12,000.....	Feb. 1, 1901
4s, F&A, 13,000.....	Feb. 1, 1902
4s, F&A, 14,000.....	Feb. 1, 1903
4s, F&A, 15,000.....	Feb 1, 1904
4s, F&A, $16,000.....	Feb. 1, 1905
4s, F&A, 17,000.....	Feb. 1, 1906
4s, F&A, 18,000.....	Feb 1, 1907
4s, F&A, 18,000.....	Feb. 1, 1908
Total debt Aug. 1, 1899.	$135,000
Tax valuation, real.....	23,251,667
Tax valuation, person'l.	1,928,133
Total valuation 1898..	$25,179,800
Assessm't is nominally full value.	
State tax (per $1,000) '97	$2·48
County tax (per $1,000) '97..	4·68
Population in 1892 was.....	57,301
Population in 1890 was.....	57,663

The foregoing bonds are coupon bonds for $1,000 each.

INTEREST is payable at the Co. Treasurer's office, Saratoga Springs.

SARATOGA SPRINGS.—JAS. D. MCNULTY, Clerk.

This village is in Saratoga County.

LOANS—	When due.
FLOATING DEBT BONDS—	
5s, ..., $5,000.....	Sept. 1, 1901
SEWER BONDS—	
5s, M&S, $5,000.....	1900-1904
($1,000 due yearly on Sept. 1.)	
5s, M&S, $24,000.....	1905-1908
($6,000 due yearly on Sept. 1.)	
5s, M&S, $3,000.....	1909-1911
($1,000 due yearly on Sept. 1.)	
VILLAGE HALL BONDS—	
4s, ..., $95,000.....	1902-1920
($5,000 due yearly on Aug. 1.)	
WATER BONDS—	
6s, M&S, $5,000.....	Sept. 1, 1910
5s, M&S, 35,000.....	1911-1917
($5,000 due yearly on Sept. 1.)	
5s, M&S, $10,000.....	Sept. 1, 1900
5s, M&S, 19,000.....	1901-1905
4s, M&S, $105,000.....	1900-1917
(Part due yearly on Sept. 1.)	

(For debt of Saratoga Springs "town," see additional statements end of New York State.)

TOTAL DEBT, ETC.—The bonded debt of the village on Sept. 20, 1899, was $301,000; floating debt, $5,000; total debt, $306,000, water debt (included in total), $184,000.

ASSESSED VALUATION—In 1899 the assessed valuation of real estate was $6,116,005; personal property, $402,870; total valuation, $6,518,875. Property is assessed at about ¾ of its actual value.

POPULATION—The population in 1890 was 11,975; in 1880 it was 8,421; in 1899 (estimated) 11,608. Summer population 35,000 to 50,000.

SCHENECTADY.—{JACOB W. CLUTE, Mayor. / JOS. H. BERNARDI, Treasurer.

This city is situated in the county of the same name, and was incorporated in 1798.

LOANS— NAME AND PURPOSE.		Interest— Rate.	Payable.	Principal— When Due.	Outstand'g.
School	1889	3	F & A	Feb. 11, 1910-15 $5,000 yearly.	$30,000
do	1890	3	F & A	Feb. 1, 1916 to '19 $5,000 yearly.	20,000
do	1898	4	F & A	Aug. 1, '00 to '03 $3,000 yearly.	12,000
do	1899	4	A & O	April, 1920-1923 $3,000 in '20, then $5,000 yearly.	18,000
Sewer	1884	4	A & O	Oct. 1, 1904	5,000
do	1884	4	A & O	1905-1907 $10,000 yearly.	30,000
do	1891	4	A & O	Oct. 1, 1920	10,000
do	1892	4	A & O	Oct. 1, 1921	10,000
do	1894	4	F & A	Aug. 1, 1922	15,000
do	1896	4	J & J	July 15, 1923	5,000
do	1886	3	A & O	Oct. 1, 1901	10,000
do	1887	3	F & A	Aug. 1, 1904	5,000
do	1889	3	A & O	Oct. 1, 1908	5,000
do	1890	3	F & A	Aug. 1, 1910	13,000
do	1890	3	F & A	Aug. 1, 1911	10,000
do	1898	4	J & D	June 1, 1924	15,000
do	1899	4	J & J	July 1, 1925	15,000
S. & S. RR.....		7	J & J	Jan., 1900	10,000
Street improvements,	1895	4	.....	1899 to 1901	222,006
Water.....	1885	4	M & N	Nov. 1, 1902	5,000
do	1885	4	M & N	Nov. 1, 1903	5,000
do	1885	4	M & N	Nov. 1, '08 to '15 $10,000 yearly.	80,000
do	1894	4	F & A	Aug. 1, 1911	13,000
do	1894	4	F & A	Aug. 1, 1912 13 $8,000 each year	16,000
do	1893	4	F & A	Aug. 15, 1911-'13	28,000
do	1895	4	M & N	May 15, 1911	15,000
do	1895	4	M & N	May 15, 1912	40,000
do	1895	4	M & N	May 15, 1913	40,000
do	1895	4	M & N	May 15, 1914	60,000
do	1895	4	M & N	May 15, 1915	60,000
do	1896	4	J & J	July 15, 1916	30,000
do	1886	3	M & N	Nov. 1, 1902	3,000
do	1886	3	M & N	Nov. 1, 1903	4,000
do	1889	3	F & A	Feb. 1, 1907	13,000
do	1889	3	F & A	Feb. 1, 1908	15,000
do	1889	3	F & A	Feb. 1, 1909	15,000
do	1886	3	M & N	Nov. 1, 1916	10,000
do	1898	4	J & D	June, 1917 1918	32,000
do	1899	4	J & J	July 1, 1919	15,000
Promissory notes.....	1898	4s	May 14	May 14, '00-'02 $2,251 26 yrly	6,753
do do	1898	4s	Feb. 9	Feb. 9, '00-'03 $4,747 yearly	18,988

Temporary loan for street improvements, $8,824.

PAR VALUE OF BONDS.—These bonds are all in $1,000 pieces.

INTEREST is payable at the office of the City Treasurer

TOTAL DEBT, ETC.—The city's total bonded debt on June 1, 1899, was $737,000.

ASSESSED VALUATION.—The city's assessed valuation (from ½ to ⅔ actual value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Rate of Tax per $1,000.
1898	$9,423,800	$1,253,575	$10,677,375	$19·50
1897	9,159,500	1,181,736	10,341,236	19·50
1896	8,973,800	1,058,036	10,031,436	.....
1895	8,872,750	1,110,036	9,982,786	.....
1890	7,636,700	567,970	8,204,670	17·30
1880	2,933,400	460,010	3,393,410	.....

POPULATION.—In 1892 population was 22,858; in 1890, 19,857; in 1880, 13,655; in 1870, 11,026.

SENECA FALLS.—M. C. GOULD, Supervisor.

This town is in Seneca County.

LOANS—	When Due.
REFUNDING BONDS:	
5s, J&J, $100,000....	July 1, 1903
5s, J&J, 119,500....	July 1, 1913
5s, J&J, 8,000....	.....
(Being paid $2,000 yearly.)	
Total debt Dec. 1, 1898...	$227,500
Assess'd valuation, real	$3,282,440
Assess'd valuat'n, pers'l.	478,550
Total valuation 1898....	3,760,990
Assessment about actual value.	
Total tax (per $1,000).....	$10·81
Population in 1897 (est.)...	7,400
Population in 1890 was....	6,961

INTEREST is payable by the Metropolitan Trust Co., N. Y. City.

SING SING.—This village is in Westchester County.

LOANS— *When Due.*
IMPROVEMENT BONDS—
4s, M&N, $9,658.....1899-1908
4s, A&O, 8,076 05.....1900-1909
WATER BONDS—
4s, A&O, $16,000.....Oct. 1, 1900
($2,000 due yearly) to Oct. 1, 1907
4s, A&O, $30,000.....Oct. 1, 1908
($3,000 due yearly) to Oct. 1, 1917
4s, A&O, $100,000.....Oct. 1, 1918
4s, A&O, 30,000.....Oct. 1, 1919
Total debt Feb. 1, 1899..$178,000
Int. pay. at 1st Nat. Bk. Sing Sing.
Tax valuation 1898.....$5,715,540
Population in 1890 was..... 9,352
Population in 1898 was.... 8,160

SODUS.—This town is in Wayne County.

LOANS— *When Due.*
SODUS POINT & SO. RR.
7s, M&S, $74,600, Sept. 1....1900
ROME WATERT'N & OGD. RR.—
5s, F&A, $90,000 Feb. 1....1902
($10,000 due yearly) to 1910
5s, F&A, $12,000 Feb. 1....1911
Interest is payable in N. Y. City.
Total debt Sept. 1, 1899..$176,600
Sink. f'd assets Dec. 1,'98 $81,497
Net debt Dec. 1, 1898.... 95,103
Assessed valuation, real..1,938,444
Assessed valuation, pers'l..289,115
Total valuation 1898....2,227,559
Assessment said to be full value.
Total tax (per $1,000) '98.. $12·80
Population in 1899 (est.).... 5,500
Population in 1890 was..... 5,157

SPRINGVILLE.—IRA W. SMITH, Clerk.

This village is in Erie County.

LOANS— *When Due.*
School bonds.....$2,500
ELECTRIC LIGHT BONDS—
....., $8,000..... .....
4s, J&J, 16,500.....1903-1927
($660 yearly on Jan. 1)
4s, J&J, $4,850.....1903 to 1927
($194 due yearly on July 1.)
WATER BONDS—
4s, $28,000.....1927
Total debt Feb. 1, 1899....$57,350
Assessed valuation 1898..801,650
Total tax (per $1,000) 1898. $20·11
Population 1899 (est.).....2,100
Population 1890.....1,883

SYRACUSE.—JAMES K. MCGUIRE, Mayor. GEO. J. METZ, City Clerk. E. F. ALLEN, City Treasurer.

Syracuse is situated in Onondaga County. An attempt to refund the railroad-aid bonds maturing Jan. 1, 1900, with 4 per cents met with failure last August, an injunction having been granted restraining the issuance of 4 per cent bonds when an offer for 3 per cents had been received.—V. 69, p. 299.

LOANS— NAME AND PURPOSE.		Interest. Rate.	Payable.	Principal. When Due.	Outstand'g.
Railroad aid bonds—					
Syracuse & Chenango RR....		7	J & J	Jan. 1, 1900	$500,000
Syracuse Northern RR.....		7	J & J	Jan. 1, 1900	500,000
Collegiate bonds.....		4	J & D	Dec. 1, 1926	100,000
Local improvem't bonds.	1896	4	J & D	Dec.15,'99-1900 $80,000 yearly.	160,000
do do	1897	4	M & S	Sept.1,'00 to '01 $25,000 yearly.	50,000
do do	1898	4	F & A	Feb. 1, 1900-'02 $33,000 yearly.	99,000
do do	1898	4	A & O	Oct. 1, 1900-'02	15,000
do do	1899	4	J & J	Jan. 1, 1900-'08 $22,000 yearly	198,000
do do	1899	4	J & J	July 1, '00-'08	135,000
Temporary loans (advances to contractors).....					218,000
Refunding bonds.....	1894	4	F & A	Feb. 1,'00-1903 $1,000 yearly.	4,000
do do	1894	4	F & A	Feb. 1, 1904	28,500
School bonds.....		4	J & J	July 1, 1900	20,000
do do	1896		J & D	Dec. 15, '99-'06 $5,000 yearly.	40,000
do do		4	J & J	Jly 1, '01 to '05 $20,000 yearly	100,000
Revenue bond.....	1899	4	J & J	Jan. 1, 1900	6,500
City Hall bonds..	1889	3	F & A	Aug. 1, 1909	300,000
Water loan.....	1894	4	J & J	Jan. 1, 1920	500,000
do	1892	3½	J & J	July 1, 1920	500,000
do	1892	3½	J & J	July 1, 1920	500,000
do	1893	3½	J & J	July 1, 1920	500,000
do	1894	3½	J & J	July 1, 1920	500,000
do	1895	3½	J & J	July 1, 1920	300,000
do	1890	3	J & J	July 1, 1920	500,000
do	1891	3	J & J	July 1, 1920	500,000
do	1897	3½	J & J	Jan. 1, 1927	100,000
do	1898	3½	J & J	Jan. 1, 1928	100,000

PAR VALUE OF BONDS.—The bonds are in $1,000, $3,000 and $5,000 pieces.

TAX FREE—The local improvement bonds are exempt from taxation.

INTEREST on the water bonds is payable at the office of the Metropolitan Trust Company, New York; on all other bonds at the office of the Union Trust Company, New York.

TOTAL DEBT, ETC.—The total bonded debt on Aug. 10, 1899, was $6,419,000, including water debt, $4,000,000, and local improvement bonds, $582,000. The city has no floating debt and no sinking fund.

ASSESSED VALUATION.—In 1899 the assessed valuation of real estate was $68,424,901; of personal property, $12,236,855; total, $80,661,756; total tax rate 1898 (per $1,000) $19·81. Property is assessed at "about 75 per cent of its actual value."

POPULATION.—The population in 1890 was 88,143; in 1880 51,792; in 1897, estimated, 120,000.

TARRYTOWN.—

This village is in Westchester County.

LOANS— *When Due.*
SEWER BONDS—
4s, M&S, J&D $44,000.1900 to 1914
($3,000 due yearly).
....., $6,000 1915-1916
WATER BONDS—
4s, J&D, $55,000.....1900
($3,000 due yearly) to 1918
4s, $130,000.....June 1, 1926
Interest on sewer bonds is payable at the Tarrytown Nat. Bank.
4s, J&D, $65,000.....June 1, 1919
4s, J&D, 65,000,.....1926
Total debt Mar.1, 1898...$368,000
Includ'g temporary loan of 14,000
Assessed valuation, real.8,968,645
Ass'd valuation, pers'al..3,506,945
Total valuation 1897...12,475,590
Tax rate (per $1,000) 1898..$5·00
Population in 1890 about....4,500
Population in 1898 was.....4,674

THOMPSON.—This town is in Sullivan County.

LOANS— *When Due.*
RAILROAD BONDS—
5s, M&S, $72,000...Sept. 1, 1903
4½s, M&S, 163,000...Sept. 1, 1903
Total debt Aug. 1, 1899..$235,000
Assessed valuation, real.5,908,198
Assessed valuat'n, pers'l.$336,618
Total valuation 1899....6,244,816
Total tax (per $1,000) '99 $56·24
Population in 1892 was..... 3,428
Population in 1890 was..... 3,462

INTEREST is paid at the Fourth National Bank of New York.

TICONDEROGA.—D. C. BASCOM, Supervisor.

This village is in Essex County.

LOANS— *When Due*
WATER BONDS—
4s, F & A $8,000.....Aug. 1, 1902
4s, F & A 10,000. ... Aug. 1, 1907
4s, F & A 15,000..... Aug. 1, 1912
4s, F & A 17,000.....Aug. 1, 1917
4s, F & A 20,000..... Aug. 1, 1922
Bonded debt Jan. 1, '99... $70,000
Assessed valuation, real.. 674,510
Assessed valuation, pers'l 72,100
Total valuation 1898.....$746,610
Tax rate (per $1,000) 1898.$27·00
Village population 1890.....2,267
Village population 1899 (est.)3,500

TONAWANDA.—

This village is in Tonawanda Town, Erie County.

VILLAGE LOANS— *When Due.*
SEWER BONDS—
4s, J&J, $126,000...July 1, 1902-9
WATER BONDS—
4s, J&J, $150,000...July 1, 1912
5s, J&J, 65,000...July 1, 1914
STREET BONDS—
6s, J&J, $40,000..July 1, '00-1903
Total debt (last returns). $479,556
Tax valuation 1899.....$4,114,375
Assessment is ⅔ actual value.
Population 1890 was.....7,145
Population 1897 (estimated)10,000
Town debt Apr. 1, 1899.. $9,000
Town debt in litigation.. 202,000
Town valuation 1898....6,562,254
Town tax (per $1,000) 1894..21.36
Town population 1890.....7,636

INTEREST is payable at the Seaboard Bank, New York City

TONAWANDA UNION FREE SCHOOL DISTRICT NO. 3.—E. G. RIESTERER, Treasurer.

LOANS— *When Due.*
4s, 1893, $30,000 .....
4s, 1897, 42,000 .....
4s, 1897, 12,000 .....
Total debt Mar. 1, 1898... $84,000
Assessed valuat'n, real.$4,180,000
Assessed valua'n, pers'l 422,500
Total valuation 1896.. 4,602,500
Assessment ⅔ actual value.
Population in 1897.....7,580

TROY.—FRANCIS J. MOLLOY, Mayor. JAMES W. COFFEY, Comptroller.

Troy is situated in Rensselaer County.

LOANS— NAME AND PURPOSE.		Interest. Rate.	Payable.	Principal. When Due.	Outstand'g.
Bonds (funding)...	c	4	J & D	Jne2,'00to'1904	b115,000
Maturing $20,000 or $25,000 each year.					
do do	r	3½	F & A	Aug. 12, 1900	4,000
do do	r	3½	F & A	Aug. 12, 1905-'07 $10,000 yearly.	c30,000
do do	1887 r	3½	J & J	July 14, 1907	c10,000
City hall bonds	1876c	6	J & J	July 1, '00-1901	a6,000
Maturing $3,000 each year.					
Park bonds....	1894	3½	M & N	May 1, 1909	a3,000
do	1894	3½	A & O	Oct. 1, 1910	a5,000
do	1895	3½	J & D	June 1, 1911	a4,000
do	1895	3½	J & D	June 1, 1912-'13	a2,000
do	1895	3½	J & D	June 1, 1914	a4,000
Public building,.....1884	r	4	M & S	Sept.20,'00-1909 $10,000 yearly.	b100,000
do do	r	4	M & S	Sept. 20, 1910	b15,000
do do	1886 r	4	M & N	Nov. 20, 1911	ad11,500
do do	..1893	4	A & O	Oct. 16, 1904	8,000
do do	..1893	4	A & O	Oct. 16, '05 to '08	40,000
($10,000 due yearly.)					
do do	..1895	3½	F & A	Aug. 1, 1905-'07 $8,000 yearly.	24,000
do do	..1895	3½	F & A	Aug. 1, 1908	c10,000
do do	1889r	3	A & O	Oct. 19, 1900-'02 $6,000 yearly.	18,000
do do	1891.	3	F & A	Feb. 17, 1901	2,605
do do	1891.	3	J & D	June 1, 1910	6,000
do do	1891.	3	J & D	June 1, 1911	6,000
do do	1898.	3½	M & N	Nov., 1909-'13 $10,000 yearly	52,000
do do	1899.	3	F & A	Feb. 1905-1914	b107,000
($10,000 in '05, '06, '08, '10-'14; $12,000 in '07, and $15,000 in '09.)					
Market House bonds.....		3½	F & A	Aug. 15, '01-12 $2,000 yearly	a25,000
High school site b'ds.	1898.	3½	M & N	1900-1908	53,250
Public Improvem'nt,	1893.	4	A & O	Oct. 16, 1912	15,000
do do	1893.	4	A & O	Oct, 16, 1913	40,000
do do	1893.	4	A & O	Oct. 16, 1914	40,000
do do	1891.	3½	J & D	Dec. 1, 1910	15,000
do do	1891.	3½	J & D	Dec. 1, 1911	20,000
do do	1891.	3½	J & D	Dec. 1, 1912	30,000
do do	1892.	3½	J & D	Dec. 15, 1905-'11 $10,000 yearly.	c70,000
do do	1892.	3½	J & D	Dec. 15, 1912	b5,000
do do	1894.	3½	F & A	Aug. 1, 1909-'14 $10,000 yearly.	c60,000
do do	1895.	3½	J & J	Jan. 10, 1913	c10,000
do do	1895.	3½	J & J	Jan. 10, 1914	8,000
do do	1895.	3½	F & A	Aug. 1, 1915	cd25,000
do do	1890.	3	M & S	Sept. 1, 1900	c10,000
do do	.....	3	M & S	Sept. 1, 1901	c10,000
do do	.....	3	M & S	Sept. 1, 1902	20,000
do do	.....	3	M & S	Sept. 1, 1903	20,000
do do	.....	3	M & S	Sept. 1, 1904	16,000
do do	.....	3	J & D	Dec. 1, 1905-'08 $10,000 yearly	c40,000
do do	1891.	3	J & D	June 15, 1908	c10,000
do do	1891.	3	J & D	June 15, 1905	c10,000
do do	1891.	3	J & D	June 15, 1906	c10,000
do do	1890.	3	J & D	Dec. 1, 1909	8,000
do do	1890.	3	J & D	Dec. 1, 1909	750
do do	1891.	3	M & S	Sept, 1, 1908	c10,000
do do	1891.	3	M & S	Sept. 1, 1909	20,000
do do	1896.	3½	J & D	Dec. 1, 1915-'16 $24,000 yearly.	48,000
do do	1897.	3½	J & D	Dec. 15, 1916	23,500
do do	1898.	3½	J & D	Dec. 15, 1915-20 $10,000 yearly.	c60,000
Rensselaer St. imp.	.1895.	3½	M & N	Nov. 1, 1900-'04 $5,000 yearly.	25,000
WATER WORKS BONDS:—					
Issue of May 1, 1879.	c*	5	M & N	May 1, '00-1902	a20,000
Maturing $10,000 each even year.					
do Aug. 1, 1879.	c*	4½	F & A	Aug. 1, '01-1904	a15,000
Maturing $7,500 every third year from 1901 to 1904.					
do do	c*	4½	F & A	Aug. 1, 1907-'19	a40,000
Maturing $8,000 every third year from 1907 to 1919.					
do do	c*	3½	A & O	Apr. 1, 1900	b10,000
do do	c*	3½	A & O	Apr. 1, 1901	b10,000
.August 1, 1881.	c*	3½	F & A	Aug. 1, 1900	b5,000
do May, 1883.	c.*	3½	M & N	May 1 1910 to '19 $5,000 yearly.	b50,000
do June 2, 1884.	r	4	J & D	June 1, 1903	b5,000
do do	r	4	J & D	June 1, 1904	b5,000
do do	r	4	J & D	June 1, 1905-'09	c 40,000
Maturing $10,000 yearly, omitting 1907.					

LOANS— NAME AND PURPOSE.	Interest. Rate.	Payable.	Principal. When Due.	Outstand'g
Issue of Novem. 2, 1885	r 3½	M & N	Nov. 1, 1911	a$5,000
do do	r 3½	M & N	Nov. 1, 1912	a5,000
do do	r 3½	M & N	Nov. 1, 1914	a7,500
do do	r 3½	M & N	Nov. 1, 1915	a7,500
do do	r 3½	M & N	Nov. 1, 1917	a1,000
do of Feb., 1896.....	3½	F & A	Feb. 1, 1903	a5,000
do do	3½	F & A	Feb. 1, 1907	a5,000

a Bonds for $1,000 each. b Bonds for $5,000 each. c Bonds for $10,000 each. d Bonds for $500, etc. y Bonds for $1,000 and $10,000

INTEREST is paid at office of City Chamberlain.

TOTAL DEBT, SINKING FUND, ETC.—

	Mch. 1, '99.	Mch. 1, '98.	Mch. 1, '97.	Mch. 1, '96
Total municipal debt.	$1,393,606	$1,172,265	$1,193,265	$1,213,265
Sink. funds, cash, etc.	47,981	66,489	71,385	68,957
Net municipal debt...	$1,345,625	$1,105,776	$1,121,880	$1,144,308
Water debt additional	246,000	273,500	283,500	303,500
Sinking funds, etc..	42,962	51,268	42,194	43,406
Net water debt.....	$203,038	$222,232	$241,306	$260,094

WATER BONDS.—The interest and principal of the water works bonds are provided for by the Water Commissioners from water rents.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows, property being assessed at about full value.

Years.	Assessed Valuation. Real.	Personal.	Total.	Total Tax per $1,000.
1899.....	$42,622,125	$5,004,673	$47,626,798	$11·30
1898.....	42,494,633	5,282,425	47,777,058	18·09
1897.....	42,411,511	5,368,077	47,779,588	17·26
1896.....	42,535,685	5,133,025	47,668,710	19·48
1895.....	42,566,736	5,392,051	47,958,787	19·86
1890.....	41,851,392	5,198,587	47,049,979	18·45
1888.....	42,454,445	5,598,427	48,052,872	17·20

The tax rate for 1898 includes State and county tax $5·59 and city tax $12·50.

POPULATION.—In 1892 population was 64,986; in 1890 it was 60,956; in 1880 it was 56,747; in 1898 estimated 67,000.

TRUXTON.—JOHN O'DONNELL, Supervisor.

A town in Cortland County.

LOANS— *When Due.*
N. Y. & Os. MID. RR. BONDS—
4s, J&J, $112,200....July 15, 1912
Subject to call after July 15, 1902
Bonded debt Aug. 1, '99 $114,400
Tax valuation, real... .. 603,740

Tax valuation, pers'l $29,425
Total valuation 1898.....633,165
Assessment about ¾ actual value.
Total tax (per $1,000) 1898.$25·04
Population in 1892 was.....1,265
Population in 1890 was.....1,328

INTEREST on the railroad bonds is payable at the First National Bank of Cortland; on other bonds at the Cortland Savings Bank.

TAX FREE.—Bonds are tax exempt.

ULSTER CO.—GEO. DEYO, Treasurer.

County seat is Kingston.

LOANS— *When Due.*
COURT HOUSE BONDS, 1895, (ref.)
4s, M&S, $64,000.....1900-1920
($3,000 due yearly on Mar. 1.)
4s, M & S, $69,000....Mar. 1, 1900
($3,000 due yearly) to Mar. 1, 1922
4s, M&S, $32,000.....Mar. 1, 1923
COUNTY BONDS—
4s, M&S, $72,000.....Mar., '00-'23
($3,000 yearly)
3s, $50,000 .....Mar. 1. 1900
3s, 50,000 ..... Mar. 1, 1901
3s, 10,000 .....Mar. 1, 1902
4s, ..., $140,000....Mar. 1, 1904
4s, ... 500,000....Mar. 1, 1905
4s, M&S, 100,000..Mar. 1, 1900 to
($,000 due yearly) Mar. 1, 1919
REFUNDING BONDS—
4s, M&S, $14,000.....Mar., 1924
Bonded debt Jan.1,'99 $744,220
Assessed valuat'n, real 27,304,290
Assessed val'n, pers'l. 3,169,170
Total valuation 1898.. 30,473,460
Population in 1898 (est'd)..85,000
Population in 1890 was.....87,062
Population in 1880 was.....85,838

TAX FREE—The court house bonds are exempt from taxation.

UTICA.—T. E. KINNEY, Mayor. JOHN A. CANTWELL, City Clerk.

This city is in Oneida County.

LOANS— *When Due.*
ACADEMY AND SCHOOL BONDS, 1896—
4s, ..., $153,000....1897 to 1916
4s, ..., 40,000..Jan., 1900-'19
4s, ..., 20,000..Jan., 1900-'19
4s, ... , 10,000..... 1900
RAILROAD AID BONDS—
7s, ... $200,000.. .July 1, 1901
4s, ann., 27,005.....1900-1904
(⅕ annually.)

LOANS— *When Due.*
PUBLIC IMPROVEMENT—
4s, ... $178,700....part yearly.
BRIDGE BONDS—
4s, ...,$ 3,000.... 1900-1902
4s, ..., 8,000..... 1900-1907
4s, ..., 4,000.....Nov., '99-'02
LOCAL ASSESSMENTS—
4s, ... $100,980....part yearly.
Total debt June 1, 1899..$479,680

Utica holds against its railroad bonds an equal amount of railroad stock, which returns dividends of 5 per cent.

INTEREST is payable in Utica at the City National Bank.

DEBT LIMITATION.—The city is restricted by law to the issuance of temporary loan bonds in anticipation of city tax.

ASSESSED VALUATION.—Assessment about full value in 1897 previously about 70 per cent.

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Rate of Tax per $1,000.
1898....	$28,472,140	$9,222,004	$37,694,414	$19·62
1897.....	32,014,624	8,642,398	40,657,022	.....
1896.....	16,437,262	2,613,826	19,051,088	22·02
1895.....	16,548,046	2,630,263	19,178,309	.....
1890.....	16,461,052	2,330,606	18,791,658	27·23
1880.....	16,998,760	2,476,800	19,475,560	.....

POPULATION.—In 1892 population was 46,608; in 1890 it was 44,001; in 1880 it was 33,914; in 1870 it was 28,804. Population 1899 (estimated), 60,340.

WALTON.—This town is in Delaware County.

LOANS— *When Due.*
RR. AID BONDS (reg.)—
4s, F&A, $84,000 .....Feb. 1, 1900
($6,000 due yearly) to Feb. 1, 1913
3½s, F&A, $30,000....Feb. 1, 1909
($6,000 due yearly) to Feb. 1, 1913
Total debt Jan. 1, 1898.. $126,000

Tax valuat'n, real.....$1,095,304
Tax valuat'n,per'l 324,725
Total valuation 1898... 1,420,029
Total tax (per M.) 1898.. $12·88
Population in 1890 was.....4,543
Population in 1880 was.....3,544

The four per cents are payable to the Union Dime Savings Bank, N.Y

WALTON SCHOOL DISTRICT.—ALBERT D. PEAKE, President Board of Education

LOANS— *When Due.*
BUILDING BONDS—
4s, J&J, $16,500..July 1, 1900-'02
REFUNDING BONDS—
4s, J&J, $10,000.....July 1, 1914
$2,000 due yearly) to July 1, 1918.

Total debt Feb. 1, 1899.. $32,000
Ass'd valuation, real.....1,000,000
Assessed val'n, personal. 150,000
Total valuation 1898 1,150,000
Assessment abt. 40% actual value.
Population in 1897 (est'd.) 3,900

Six thousand dollars of the building bonds matures in 1899 and 1900 and $5,000 each year in 1901 and 1902.

INTEREST is payable at the Chase National Bank, New York City.

WARSAW.—WM. E. WEBSTER, President. FRED. LESTER, Treasurer.

The town of Warsaw, containing the village of the same name, is situated in the county of Wyoming.

LOANS— *When Due.*
RAILROAD AID LOAN—
3½s, J&J, $84,000.....July 1, 1902
(Subject to call.)
VILLAGE WATER BONDS—
4s, J&J, $75,000.....1910 to 1925
$15,000 in 1910, 1915 and 1925, $30,000 in 1920.

Town debt Feb. 15, '99.. $84,000
Village debt Feb.15,'99. 75,000
Total valuation 1898... 1,353,555
Assessment about 4-5 actual value.
Total tax (per $1,000) 1898..$8·11
Population in 1890 was.....4,468
Population in 1892 was.....4,811
Population in 1896 was.....4,443

TAX FREE.—Railroad bonds exempt by statute from any taxation.

INTEREST on the railroad bonds is payable at the Union Trust Co., New York, and on the water bonds at Dime Savings Bank, New York.

WATERTOWN.—C. L. PARMELEE, Ch'berlain.

This city is in Jefferson County.

LOANS— *When Due.*
CITY BONDS—
4s, $25 000 1898-1904
4s, 6,574 1898-1900
3⅜s, 40,000 .....1905 1914
4s, 13,000 1907-1919
4s, 47,000 1915-1925
CITY HALL, 1896—
4s, ...$40,000.....1926 to 1930
($8,000 due yearly.)
FUNDING BONDS—
3½s .... $125,000. Feb. 1, 1900-'24
($5,000 yearly.)

WATER BONDS—
7s, M&S, $50,000.....Part yearly
5s, M&S, 45,000.....Part yearly
4s, M&S, 85,000.....Part yearly
3½s, M&S, 15,000.....Part yearly
3s, M&S, 40,000.....Part yearly
Total debt Mar. 20, 1898..$531,574
Water debt (included)... 235,000
Tax valuation, real 7,130,899
Tax valuation, pers'l.... 2,228,713
Total valuation 1898... 9,359,612
Assessment about ¾ actual value.
Population 1898 (local est.).22,000
Population in 1890 was.....14,725

INTEREST is payable at American Exchange National Bank of New York City, or in Watertown.

WATERVLIET.—JAS. H. BOYLAND, Chamb'n.

This city is in Albany County.

LOANS— *When Due.*
a PAVEMENT BONDS—
4s, A&O, $262,000...1900 to 1914
(Part due yearly on Oct. 1.)
SEWER BONDS.
4s, M&S, $69,000.....1899 to 1906
(Part due yearly on Sept. 1.)
SCHOOL BONDS—
4s, J&D, $48,000.....June, 1900
($5,000 due y'ly) to June, 1908.

a $1,000 each.

ELECTRIC LIGHT BONDS—
4s, ..., $8,000.....July 1, 1900
($4,000 due y'rly) to July 1, 1901
Bonded debt Aug. 1, '99..$387,000
City has no floating debt.
Tax valuation, real.....$4,463,182
Tax valuation, personal 133,500
Total valuation 1899... 4,596,682
Assessment about actual value.
Total tax (per $1,000) '99..$24·90
Population in 1890 was.....12,967
Population in 1899 (est.)...15,500

INTEREST is payable at City Chamberlain's office.

WAWARSING.—W. KELLEY, Supervisor.

Wawarsing is a township of Ulster County in which the village of Ellenville is situated.

LOANS— *When Due.*
Town Debt.
RAILROAD AID LOAN—
3½s, F&A, $130,000.....'99 to '10
BRIDGE BONDS—
...., $1,185 ....
Village Debt.
WATER LOAN—
3½s, M&N, $13,500...Nov. 1, 1907
Now subject to call.

Town debt Feb. 20, '99.. $131,185
Village debt Feb 20, '99. 13,500
Assessed val'tion, real...1,284,700
Assessed val'tion, pers'l.. 137,733
Total valuation 1898....1,422,433
Assessment about ¾ actual value.
Total tax (per $1,000) '98...$27·02

INTEREST on town bonds is payable at the Home Bank of Ellenville.

POPULATION—The population in 1892 of town and village was 7,866; in 1890 it was 7,758; in 1880 it was 8,547; in 1870 it was 8,151. Population of village in 1890 was 2,881; in 1897 (est.), 3,000.

WEST CHESTER.—See New York City.

WESTCHESTER CO.—FRANCIS M. CARPENTER, Treasurer.—County seat is White Plains.

LOANS— *When Due.*
4s, J&D, $64,978.....June 1, 1900
($10,000 due y'rly) to June 1, 1905
COUNTY JAIL BONDS—
4s, J&J, $50,000.....1906-1910
($10,000 yearly on July 1.)
GENERAL PURPOSES—
3·60s, J&D, $12,000..June 1, 1900
3½s, J&D, 25,000..June 1, 1901
3½s, J&D, 10,000..June 1, 1902
3¾s, J&D, 15,000..June 1, 1903
3¼s, ..., 10,000..June 1, 1902
3½s, J&D, 25,000..June 1, 1904
3½s, J&D, 20,000..June 1, 1905

GENERAL PURPOSES—(Con.)—
4s, J&D, $25,000. ...June 1, 1911
($10,000 due yearly) to June 1,'13
4s, J&D, $20,000 .June 1, 1915
REFUNDING BONDS—
3½s, ..., $22,000..June, 1900-'04
($5,000 due yearly to 1903).
Bond. debt Jan. 1, '99 $330,978
Tax valuation, real....166,955,455
Tax valuation, pers... 19,811,880
Total valuation 1898..186,767,335
Assessment at about actual value.
Population in 1892 was...145,106
Population in 1890 was...146,772

INTEREST is payable by County Treasurer at White Plains.

WHITEHALL.—

This village is in the town of Whitehall and in Washington County.

LOANS— *When Due.*
REFUNDING WATER BONDS—
3½s, ..., $23,000.May 1, 1900-22
($1,000 due yearly on May 1.)
WATER BONDS—
4s, A&O, $25,000....Apr. 15, 1904
4s, A&O, 25,000....Apr. 1, 1914
Bonded debt Apr. 1, 1898.$72,000
Floating debt 3,379
Total debt Apr. 1, 1898.... 75,379

Sinking fund, etc..... $2,000
Net debt Apr. 1, 1898..... 73,379
Tax valuation, real.....684,740
Tax valuation, personal....198,230
Total valuation 1897.....882,970
Assessment about ⅗ actual value.
Total tax (per $1,000).....$47·50
Population in 1890 was.....4,434
Population in 1880 was.....4,270
Population 1898 (estimated).4,577

INTEREST is payable at the Fourth National Bank, New York.

WHITE PLAINS.—HOWARD E. FOSTER, Treas.

This village is in Westchester County.

LOANS— *When Due.*
PAVING BONDS—
4s, ..., $15,000...June, 1926-'28
REFUNDING BONDS—
4s, ..., $14,000.Nov. 1, 1900-'13
WATER BONDS—
4s, F&A, $130,000, Aug. 1, 1914-28
($4,000 in 1914 & $9,000 yearly to Aug. 1, 1928.)

4s, J&D, $25,000...June, 1926-'29
($4,000 in 1926; $7,000 to 1929.)
3½s, ..., 60,000.....1929
Total debt Sept. 18, '99. $521,000
Tax valuation 1899.....11,000,000
Population 1898 (estimated).9,000
TOWN OF WHITE PLAINS BONDS—
3½s, semi-an., $78,000.....1929

WILLIAMSBRIDGE.—See New York City.

YATES.—This town is in Orleans County.

LOANS— *When Due.*

RAILROAD-AID BONDS—
5s, Apr. 1, $60,000...April 1, 1900
($4,000 due yearly) to April 1, 1914
Total debt Apr. 1, 1898....$64,000
Assessed valuation, real.1,002,645

Ass'd valuation, pers'l... $66,420
Total valuation 1898....1,069,065
Assessment is 9-10 actual value.
Total tax (per $1,000) '98...$12·20
Population in 1892 was.....1,995
Population in 1890 was.....1,969

YONKERS.—{LESLIE SUTHERLAND, Mayor. {JOHN H. KEELER, Deputy Clerk.

Yonkers is in Westchester County.

LOANS— *When Due.*

ASSESSMENT BONDS—
4s, ..., $34,000....Feb. 1, 1900
4s, ..., 13,500....Feb. 1, 1900
4s, ..., 92,000....Feb. 1, 1901
4s, ..., 30,000....Feb. 1, 1902

CONSOLIDATION BONDS—
7s, A&O, $30,000.....Apr. 1, 1900
7s, A&O, 70,000....Apr. 1, 1901-2

CREMATORY BONDS—
4s, A&O, $5,500.....1900-1905
($1,000 due yearly on Apr. 1.)
4s, ..., $3,600.....Apr. 1906-'09

DEFICIENCY BONDS—
4s, ..., $10,000.....Mar. 1, 1900

FIRE DEPARTMENT—
4s, A&O, $10,000.Apr. 1, '00 to '01
4s, ..., 17,000.Apr. 1, '02 to '95
($5,000 due yearly).

PARK BONDS—
3½s, ..., $150,000.May, '10 to '24

PAVING BONDS—
4s, ..., $41,764..Mar, 1, '99 to '05
4s, ..., 70,000..Mar. 1, '00 to '06
4s, ..., 262,558..Apr. 1, '99 to '25
4s, ..., 10,000.....Apr. 1, 1927

REDEMPTION BONDS—
4s, ..., $50,000.....Feb. 1, 1900
4s, ..., 60,000.....Feb. 1, 1901
4s, F&A, 125,000.....Feb. 1, 1902

PUBLIC BATH BONDS—
4s, ..., $20,000.1900, '05, '10, '15
($5,000 each payment.)

PUBLIC BUILDING AND DOCK—
4s, A&O, $11,200...Apr. 1, 1900-2
4s, ..., 100,000....1902 to 1911
($10,000 due yearly.)
4s, J&D, $21,000...Apr., 1902 '05
4s, ..., 20,000....Apr., '12&'13

SCHOOL BUILDING—
3½s, A&O, $180,000.Apr. '98-1976
4s, ..., 210,500.Apr. 1, 1913 to '55
3½s, A&O, 28,500.....1913-81

STREET IMPROVEMENT—
4s, ..., $20,000.....1900-1901
($10,000 due yearly.)

TAX RELIEF—
4s, ..., $150,000.....May 1, 1900
4s, ..., 200,000.....May 1, 1901

WATER WORKS—
7s, .., $625,000.Apr. 1, 1903 to '14
5s, .., 30,000.Apr. 1, 1909 to '12
4s, .., 750,000.Apr. 1, 1912 to '22
3½s, .., 20,000.....Apr. 1, 1917
4s, A&O, 25,000.....Apr. 1, 1919

NORTH BROADWAY BONDS—
4s, A&O, $20,000.Apr. 1, 1900-'03
($5,000 each year.)

PAR VALUE OF BONDS.—The consolidation and water bonds are for $1,000 each.

INTEREST is paid at City Treasury.

BONDED DEBT, ETC.—The bonded debt of the city on July 1, 1898, was $3,253,522, sinking fund assets, $238,000; net debt, $3,015,522. Tax relief bond raised by taxation, $350,000.

CITY PROPERTY.—The city owns its water works, which prior to December 1, 1893, had cost it $1,154,417 48.

ASSESSED VALUATION.—The city's assessed valuation has been

Years—	*Real Estate.*	*Personal Property.*	*Total Assessed Valuation.*	*Average Rate of Tax per $1,000.*
1898.....	$32,283,460	$3,205,860	$35,489,320	$21·82
1897.....	30,711,880	3,155,974	33,867,854	22·2998
1896.....	29,545,945	334,235	29,880,180	25·3486
1890.....	22,574,226	398,240	22,972,466	17·3902
1880.....	10,024,677	430,295	10,454,972	.....

POPULATION.—In 1892 the population was 31,419; in 1890 it was 32,033; in 1880 it was 18,892; in 1898 (estimated) 43,000.

EXPLANATORY OF BONDS.—The redemption bonds were issued for purchase of lands bid in by the city at sales of property for non-payment of taxes and assessments, and the bonds are to be paid out of money received for redemption of lands so purchased.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding civil divisions in the State of New York which have an indebtedness of over $10,000, and which are not represented among the foregoing detailed reports. We add the population from the U. S. Census of 1890.

	Total Debt. $	*Interest.*	*Maturity.*	*Assessed Val'ation.* $	*Population. 1890.*
Alexandria (T.), Jeffers'n Co.	52,100	7	1900	1,490,890	3,300
Ancram (T.) Columbia Co...	30,000	7	1900	821,018	1,332
Andover (V.) Allegheny Co.	18,800	..	.....	241,916	.....
Angelica (T.), Allegany Co..	39,000	4	'99-'25	689,750	1,749
Angelica (V.), Allegany Co..	30,000	4	1927	225,006	953
Andes (T.), Delaware Co....	111,000	3½	'00-'26	666,960	2,264
Antwerp (T.), Jefferson Co..	15,000	3½	'07-'21	1,471,550	3,095
Arcadia (T.), Wayne Co.....	114,400	7	.....	3,043,801	6,310
Attica (Town), Wyoming Co.	28,700	4&5	.....	1,084,883	3,002
Ballston Spa (V.), Sar'ga Co.	108,000	4 to 5	.....	1,650,000	2,527
Berlin (T.), Rensselaer Co..	17,000	5	'00-'15	388,169	1,704
Bradford (T.), Steuben Co...	14,000	7	1902	316,050	765
Canandaigua (V.), Ontario Co.	130,000	4	1915	3,825,905	8,229
Canton (T.), St. Lawrence Co.	13,000	4	'00-'05	2,790,440	6,096
Cattaraugus (Village), Cattaraugus Co.....	22,000	4	1914	.....	878
Champlain (V.), Clinton Co..	20,000	4½	'22-'26	.....	1,275
Charlotte (V.), Monroe Co..	50,000	4½	'23-'28	760,100	930
Chautauqua (Town), Chautauqua Co.....	20,000	..	'99-'02	2,021,020	3,259
Cherry Creek (Town), Chautauqua Co.....	49,000	4	'09-'27	472,596	1,481
Cherry Valley (T.), Otsego Co.	50,000	3½&3½	'99-'15	885,093	1,803
Cherry Valley (V.), Otsego Co.	21,000	4	1902-'16	.....	685
Cincinnatus (T.), Cortland Co	39,000	4	.....	293,175	956
Clifton Spgs (V.), Ontario Co.	50,000	4	1916	662,800	1,046
Clinton County	14,000	4	'00-'02	7,001,828	46,437
Columbus (T.), Chenango Co.	16,000	4	.....	522,566	1,109
Covert (Town), Seneca Co...	50,000	7	1901	1,351,969	1,963
Covington (T.), Wyoming Co.	12,000	4½	.....	601,942	1,151
Coxsackie (V.), Greene Co..	71,000	..	.....	1,145,502	1,611
Cuyler (T.), Cortland Co ..	58,000	4	.....	410,366	1,095
Deer Park Sch. Dist. No. 1..	22,000	4	'99-'09	1,931,435	*10,000
De Ruyter (T.), Madison Co.	50,000	4	.....	603,055	1,500
Eastchester (T.), Westches. Co	156,020	4&5	'99-'25	3,814,396	15,442
Eaton (T.), Madison Co.....	80,000	4	.....	1,291,022	3,121
Ellenville (V.), Ulster Co....	13,500	3½	1907	300,000	*2,998
Elmira Heights (Village), Chemung Co.....	17,000	4	'98-'13	.....	.....
Enfield (T.), Tompkins Co...	16,800	7	1901	583,646	1,363
Erin (T.), Chemung Co.....	13,700	7	Feb 1900	328,961	1,289
Frankfort (V.), Herkimer Co.	73,000	3½&4½	'99-'28	.....	2,291
Franklinville (Village), Cattaraugus Co.....	32,000	4	'98-'10	.....	1,021
Freeport (V.), Queens Co....	55,750	5	'99-'19	.....	.....
Gainesville (T.), Wyoming Co.	16,000	4½	'99-'02	1,049,788	2,166
Geneva (City), Ontario Co..	230,000	4	'16&'26	5,707,173	7,557
Geneva (Town), Ontario Co..	12,977	7	'00-'01	962,874	8,877
Geneva Classical School District, Ontario Co.....	32,500	4&5	'00-'09	.....	.....
German Flatts (Town), Herkimer Co	34,750	6&7	1901	.....	7,255
Gilbertsville (V.), Otsego Co.	14,000	3½	'16-'25	.....	.....
Gowanda (V), Cattaraugus Co	18,000	4	.....	.....	.....
Greenburg (Town), Westchester Co.....	168,200	4&4½	'99-'14	27,542,114	11,613
Groton (V.), Tompkins Co...	26,600	3½	1928	.....	1,280
Groton (T.), Tompkins Co...	15,000	7	1900	1,467,140	3,572
Guilford (T.), Chenango Co.	25,000	4	.....	1,206,853	2,236
Hamilton Co.....	26,000	..		3,107,297	4,762
Hancock (T.), Delaware Co.	63,000	4	.....	1,219,064	4,745
Harrison (T.), Westches. Co.	22,000	4	'99-'12	3,767,902	1,485
Hastings (T.), Oswego Co...	23,000	4	.....	803,632	2,364
Hempstead S. D. No. 1.....	10,000	4		.....	.....
Hempstead S. D. No. 15.....	19,000	5	'03-'12	.....	.....
Hempstead S. D. No. 20.....	14,200	5	'00-'27	.....	.....
Hempstead S. D. No. 21.....	32,400	4	'97-'20	.....	.....
Hempstead S. D. No. 22.....	15,000	4½	'05-'19	.....	.....
Hempstead S. D. No. 24.....	10,000	5	'03-'12	.....	.....
Herkimer Co.....	144,000	..	.....	27,803,644	45,608
Herkimer (T.), Herkimer Co.	10,141	5	'99-'01	.....	4,666
Hoosick (T.), Rensselaer Co.	15,500	..	'01-'07	4,653,959	10,471
Horseheads (T.), Chemung Co	108,100	7	Feb. 1900	1,713,074	3,482
Hounsfield (T.), Jefferson Co.	41,000	4	.....	1,399,540	2,651
Hunter (T.), Greene Co.....	13,600	4	'99-'10	861,257	357
Irvington (Village), Westchester Co.....	31,000	4	'00-'07	3,620,200	2,799
Islip S. D. No. 1, Suffolk Co.	30,000	4	'02-'22	2,063,000	*2,290
Ithaca S. D., Tompkins Co...	12,000	4	1908	.....	.....
Jefferson County.....	20,000	4	'99-'02	36,485,164	68,806
Keeseville (V.), Clinton Co..	16,000	5	'99-'14	728,639	2,103
Lebanon (T.), Madison Co...	51,700	4	.....	665,870	1,277
Lestershire (V.) Broome Co.	57,900	..	.....	744,570	.....
Lewis Co.....	16,000	..	.....	10,296,752	29,806
Liberty (V.), Sullivan Co....	32,500	..	.....	353,650	700
Lincklaen (T.), Chenango Co.	11,500	4	.....	182,565	726
Little Falls (T.), Herkim'r Co.	17,000	4	'99-'15	541,293	7,512
Little Valley (Village), Cattaraugus Co.....	20,500	4	'07-'16	.....	698
Livingston County.....	30,000	4½	'00-'05	26,314,713	37,801
Loyville (T.), Lewis Co.....	20,000	3½	'00-'19	2,535,060	3,684
Lyons (T.), Wayne Co.....	21,500	4	.....	2,890,429	6,228
Madison (T.), Madison Co...	20,000	..	.....	246,035	2,316
Mamaroneck (Village), Westchester Co.....	26,000	4	'00-'12	4,972,215	3,729
Manheim Sch. Dist. No. 2, Herkimer Co.....	15,000	3	'99-'13	.....	.....
Manlius (T.), Onondaga Co..	102,000	4½&7	1900-'01	2,741,820	5,453
Middlebury (T.), Wyoming Co.	20,000	4½	.....	850,403	1,781
Middletown (Town), Richmond Co.....	162,000	4 to 6	'99-'27	.....	.....
Middleville (V.), Herkim'r Co.	20,000	3½	1924	.....	.....
Milford (T.), Otsego Co.....	14,400	4	1905	855,653	2,051
Mohawk (V.), Herkimer Co..	64,500	4	'99-'32	.....	1,806
Montgomery Co.....	27,287	..	.....	28,577,629	45,699
Morris (V.), Otsego Co.....	13,000	4	.....	.....	601
Naples (Town), Ontario Co..	50,000	7	1902	750,956	2,455
Naples (V.), Ontario Co.....	24,000	4	1915	336,310	1,266
Nelson (T.), Madison Co.....	42,250	3½	.....	632,024	1,350
New Berlin (T.), Chenango Co.	49,500	4	.....	1,082,765	2,427
Newfane (T.), Niagara Co...	70,000	5	'00-'23	1,349,474	3,170
Newfield (T.), Tompkins Co.	45,800	7	1901	1,021,380	2,214
Newport (V.), Herkimer Co..	10,000	4	1914	.....	659
Newport (T.), Herkimer Co.	11,500	4	'14-'18	803,342	1,835
New Rochelle (T.), West. Co..	34,000	4	'99-'16	14,890,489	9,657
Niagara Co.....	52,500	..	.....	44,067,245	62,491
No. Greenbush Sch. Dist. No. 6, Rensselaer Co.....	25,000	4	'01-'08	.....	.....
North Olean (Village), Cattaraugus Co.....	17,000	5	'99-'15	.....	.....
Norwich (T.), Chenango Co.	30,000	4	'99-'01	2,818,455	6,524
Nunda (T.), Livingston Co...	19,000	4&4½	.....	1,195,897	2,426
Nyack (V.), Rockland Co....	305,000	..	.....	2,786,300	*4,300
Olean (City), School District No. 1, Cattaraugus Co.....	59,675	4½	'98-'15	.....	.....
Olean (Town), School Dist. No. 1, Cattaraugus Co.....	14,825	4½	'98-'15	.....	.....
Oneonta S. D. No. 5, Otsego Co.	22,750	4	'99-'10	3,031,268	7,700
Ontario County	10,000	4	'00-'01	30,250,554	8,453
Ontario (T.), Wayne Co.....	53,400	4	.....	929,891	.....
Oswegatchie (T.), St. Law. Co.	42,500	4, 5&6	.....	1,496,071	2,346
Otsego (T.), Otsego Co.....	114,500	3½&7	1900-'18	2,717,068	4,917
Otselic (T.), Chenango Co...	61,000	4	.....	408,150	1,284
Owego (Town), Tioga Co....	52,000	4	'99-'06	5,087,855	9,008
Oyster Bay Sch. Dist. No. 5..	36,500	4&5	'98-'40	.....	.....
Parish (Town), Oswego Co..	22,000	3½	.....	383,029	1,770
Patchogue (V.), Suffolk Co..	20,000	4	1900-'09	2,575,100	2,600
Perry (Town), Wyoming Co.	69,900	7	1900	1,733,848	2,928
Phelps (Town), Ontario Co..	30,500	4&7	'00-'17	.....	5,086
Philadelphia (Town), Jefferson Co.....	25,000	7	.....	1,182,590	1,662
Philmont (V.), Columbia Co.	51,000	3-65&4	'02-'25	1,025,088	1,818
Pittsfield (T.), Otsego Co....	17,000	4	'99-'08	474,681	1,218
Plattsburgh (T.), Clinton Co.	15,000	7	'99-'01	2,207,498	9,500
do do Sch. D No. 1.	17,800	4&5	'99-'08	.....	.....
Plymouth (T.), Chenango Co.	41,000	4	'99-'11	380,825	1,156
Randolph (Village), Cattaraugus Co.....	20,000	5	'00-'20	.....	1,201
Rensset. Sch. D. Nos. 1 & 2..	36,000	4½&5	'00-'16	.....	.....
Richland (T.), Oswego Co...	50,000	3½	.....	1,738,885	3,771
Richmondville (V.), Schoharie Co.....	28,000	3½	.....	.....	663
Ridgeway Sch. Dist. No. 5, Suffolk Co	31,000	4	'99-'18	1,341,904	2,200
Ridgeway and Shelby School District, Orleans Co.....	18,000	6	'99-'19	.....	.....
Riverhead School Dist No. 5, Suffolk County.....	31,000	4	'99-'18	1,341,904	2,200
Rockville Centre (Village), Queens Co.....	31,500	4	'99-'25	.....	.....
Rossie (T.), St. Lawrence Co.	13,150	4	'00-'18	351,550	1,493
Rouses Pt. (V.), Clinton Co. .	38,000	4	'09-'12	.....	1,856
Rutland (T.), Jefferson Co .	11,600	4	'99-'09	998,390	1,798
Rye (T.), Westchester Co ..	14,485	4	'00-'01	13,755,789	9,477
Salamanca (Town), Cattaraugus Co.....	22,000	5	'98-'08	1,156,105	4,57
Saranac Lake, Franklin Co..	44,000	5	'26-'34	600,000	76
Saratoga (T.), Saratoga Co .	80,000	4½	.....	1,417,975	3,855
Saratoga Springs (Town), Saratoga Co.....	70,000	4&5	'99-'16	7,341,700	13,171
Scarsdale (T.), Westches. Co.	23,000	5	'02-'24	1,625,267	633
Schoharie (T.), Schoharie Co.	16,500	4	.....	1,357,954	2,944
Schroeppel (T.), Oswego Co.	38,500	5&7	.....	1,352,898	3,026
Sea Cliff (V.), Queens Co....	54,000	5	'01-'21	844,570	*1,450

	Total Debt. $	Interest.	Maturity.	Assessed Valuation. $	Population in 1890.
Seneca (Town), Ontario Co..	12,0 2	7	'99-'0?	1,677,288	2,690
Sharon (T.), Schoharie Co...	39,000	3¼&3½	.....	.....	2,202
Sharon Springs (V.), Schoharie Co.....	36,000	3½	.....	....	622
Sherburne (V.), Chenango Co.	41,000	3½&4	Part yr'ly.	530,000	960
Sidney (T.) Delaware Co....	59,500	3½&4	Part yrly	1,034,494	3,122
Smithtown (T.), Suffolk Co..	50,000	7	1901	2,339,935	3,357
Smyrna (T.), Chenango Co..	40,900	4	Part yrly	609,570	1,396
Solon (T.), Cortland Co.....	77,500	4	.....	214,165	687
Somerset (T.), Niagara Co...	52,500	5	.....	1,038,811	1,962
Stockbridge (T.), Madison Co.	90,000	..	.....	733,175	1,845
Suffolk County.....	52,000	..	.....	48,753,066	62,491
Taylor (T.), Cortland Co....	31,500	4	.....	229,130	815
Theresa (T.), Jefferson Co...	63,300	..	1900	1,071,440	2,391
Tompkins County.....	18,000	5	.....	17,757,316	32,928
Ulysses (T.), Tompkins Co,..	54,200	7	1901	1,230,610	2,954
Unadilla Sch. D., Otsego Co.	12,000	6	'99-'11	.....	.....
Valatie (V.), Columbia Co...	29,000	5	'00-'24	.....	1,437
Venice (T.), Cayuga Co ..	55,000	4	.....	783,250	1,672
Vienna (T.), Oneida Co.....	30,000	4	.....	599,050	2,220
Volney (Town), Oswego Co.	159,000	3½-4-5	.....	2,796,774	6,527
Wallkill (T.), Orange Co.....	75,000	3½	'00-'08	1,224,419	2,755
Warren Co.....	12,000	..	.....	8,610,916	27,886
Warrensburg Sch. D, No. 1.	20,000	5	'00-'19	.....	*1,7[illegible]0
Watertown (T.), Jefferson Co.	164,000	..	'99-'11	793,700	1,215
Wayne (Town), Steuben Co..	29,000	7	.....	362,035	889
Webb (T.), Herkimer Co.....	23,000	6	'99-'21	.....	.....
Wellsburg (V.), Chemung Co.	10,500	5	'99-'20	.....	.....
Wheatland (T.), Monroe Co..	41,000	4	'99-'14	1,504,787	2,400
Wilson (Town), Niagara Co.	91,000	5	.....	1,205,029	2,978
Winfield School District No. 4, Herkimer Co.....	12,500	4	'99-'23	.....	.....
Wolcott (T.), Wayne Co.....	83,000	5	'99-'10	1,135,099	3,216

* Population estimated.

State of New Jersey.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State - -	One of Original Thirteen
Total area of State (square miles) - - - - -	7,815
State Capital - - - - - - - - -	Trenton
Governor (term exp. Mon. bef. 2d Tues. Jan. '02)	F. M. Voorhees
Secretary of State (term expires Apr. 1, 1902) -	Geo. Wurts
Treasurer (term expires April 2, 1900) - -	George B. Swain
Comptroller (term expires April 2, 1900) -	Wm. S. Hancock

Legislature meets annually the second Tuesday of January, and there is no limit to the length of the session.

HISTORY OF DEBT.—New Jersey has always been a conservative State; there are consequently no facts out of which to construct a history of debt issues. In a report made in 1838 the financial officer of the State affirmed that New Jersey had put out no obligations of any kind or loaned its credit to any company. The Constitution of 1844 forbade the creating of a State debt exceeding one hundred thousand dollars *except* for purposes of war, &c., as will more fully appear in the item below with respect to "debt limitation." This exception, under which it was allowable to exceed the hundred-thousand-dollar limit became operative on the occasion of the breaking out of our Civil War. Quite a debt was created at that period and what the State now owes is the remnant of those war issues. The details are as follows.

LOANS— NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
War loan.....	6	J & J	Jan. 1, 1902	71,000

INTEREST is payable in Jersey City and Trenton.

TOTAL DEBT.—The total bonded debt of the State on January 1, 1899, was $71,000. At previous dates it was:

Nov. 1, 1898.....	$194,000	Nov. 1, 1895.....	$660,400
Nov. 1, 1897.....	394,000	Nov. 1, 1894.....	735,400
Nov. 1, 1896.....	593,400	Nov. 1, 1880.....	1,996,300

In addition to the bonded debt the Treasurer and Comptroller have issued certificates to the commissioners of the Agricultural College for $48,000, which, with the war debt, makes the entire debt on January 1, 1899, $119,000. On Nov. 1, 1898, balance on hand was $1,001,524.

ASSESSED VALUATION.—The assessed valuation, etc., has been

1898.....	$844,354,193	1892.....	$742,759,082	1882....	$534,917,876
1897.....	812,609,090	1890.....	649,979,700	1880....	518,617,518
1896.....	794,428,048	1888.....	603,676,953	1878....	531,851,849
1895.....	786,998,070	1886.....	573,256,303	1876....	596,833,707
1894.....	774,398,332	1884.....	554,828,114	1874....	619,057,903

In addition to the above the valuation of railroad and canal property in 1897 was $220,220,028.

DEBT LIMITATIONS.—The provisions of law limiting and regulating the debt-making power in New Jersey will be better understood and the information will be made more serviceable to the investor if arranged in accordance with the civil divisions to which the provisions apply.

(1) *THE STATE* is restricted as to its debt-making power by the State Constitution. In Article IV, Section VI, paragraphs 3 and 4, the whole subject is disposed of. The third paragraph forbids a loan of the State's credit, and the fourth paragraph forbids the creation of debt. These provisions are as follows.

3. The credit of the State shall not be directly or indirectly loaned in any case.

4. The Legislature shall not in any manner create any debt or debts, liability or liabilities of the State, which shall singly or in the aggregate with any previous debts or liabilities at any time exceed one hundred thousand dollars, except for purposes of war, or to repel invasion, or to suppress insurrection, unless the same shall be authorized by a law for some single object of work, to be distinctly specified therein; which law shall provide the ways and means, exclusive of loans, to pay the interest of such debt or liability as it falls due, and also to pay and discharge the principal of such debt or liability within thirty-five years from the time of the contracting thereof, and shall be irrepealable until such debt or liability and the interest thereon are fully paid and discharged; and no such law shall take effect until it shall, at a general election, have been submitted to the people, and have received the sanction of a majority of all the votes cast for and against it at such election; and all money to be raised by the authority of such law shall be applied only to the specific object stated therein, and to the payment of the debt thereby created. This section shall not be construed to refer to any money that has been, or may be, deposited with this State by the Government of the United States.

According to the foregoing (4th paragraph), the power of the State for making debt is limited to $100,000, except (1) for purposes of war etc., and (2) when the authorization is for some single object of work specified therein, etc. In the latter case the mode of procedure is, as will be seen, given in the same paragraph of the Constitution.

(2) *CITIES, COUNTIES, TOWNS, Etc.*, are also restricted in the making of certain kinds of debt by Article I, paragraphs 19 and 20, of the Constitution. We give the paragraph in full.

19. No county, city, borough, town, township or village shall hereafter give any money or property, or loan its money or credit, to or in aid of any individual, association or corporation, or become security for or be directly or indirectly the owner of any stock or bonds of any association or corporation.

20. No donation of land or appropriation of money shall be made by the State or any municipal corporation to or for the use of any society, association or corporation whatever.

It will be noted that the above prohibition relates to the giving of money, property or credit of cities, &c., to individuals, associations, or corporations, &c., and that the prohibition is absolute, forbidding the doing of such acts in any form, shape or manner. There is one other restriction of the State Constitution, and that is found in Article IV, Section VII., paragraph 11, which forbids the Legislature passing any *special* laws "regulating the internal affairs of *towns and counties*"; in this and in all other cases in which according to the judgment of the Legislature general laws are feasible, the Constitution states that general laws must be provided.

In compliance with this last provision the Legislature has passed many general laws covering bonded indebtedness of cities, towns, etc. They are so numerous they cannot be cited here. We would refer the reader to the Revised Statutes of New Jersey published in 1896 under the heading "Municipal Bonds" pages 693 to 716 both inclusive; and also to the same heading ("Municipal Bonds") pages 2220, etc.

TAX EXEMPTION.—The State of New Jersey passed in 1893 a general statute which exempts from taxation the bonds, securities and other evidences of indebtedness of municipal corporations; the provision covers not only the bonds, etc., to be hereafter issued, but those as well that have been heretofore issued. It is a sweeping statute, and one which is of decided interest to the holders of the municipal securities of the State. The full text of it may be found in the STATE AND CITY SUPPLEMENT for October, 1898, page 58.

POPULATION OF STATE.—Population has been as follows.

1890.....	1,444,933	1860.....	672,035	1830.....	320,823
1880.....	1,131,116	1850.....	489,555	1820.....	277,426
1870.....	906,096	1840.....	373,306	1810.....	245,562

SAVINGS BANKS' INVESTMENTS—POWERS AND RESTRICTIONS.—The last *general* savings bank law of New Jersey was passed in 1876. Since then the legislative tendency in the matter of investments has been in the direction of allowing the management of these institutions a wider choice and a larger discretion. In 1878 the limits of the 1876 law were broadened in several particulars by a new act of two sections, the first taking the place of section 26 of the act of 1876. In 1886 still another law was passed in place of the first section of the law of 1878. Again in 1889 an act was passed extending materially the provisions of section two of the law of 1878, which covered the same subject matter contained in section 29 of the original law of 1876, and thereby section 26 of the law of 1876 was superseded by the law of 1886, and section 29 was superseded by the law of 1889. In 1896 a supplement approved March 30, 1896 (Chapter 139, laws of 1896) to the law of 1876, making school district bonds an authorized investment, went into effect. In 1897 an act was passed (approved April 9) authorizing investments in bonds issued by commissioners appointed by the Supreme Court of the State. In 1899 a further supplement extending the permissible line of municipal investments so as to include the bonds of townships and boroughs was approved March 24. An attempt to add such securities to the list was made in 1898, but the measure then failed to receive the approval of the Governor. The 1899 law is as follows:

SECTION 1. It shall be lawful for any savings bank in this State to invest its funds in the bonds of any city, county, town or township of this State issued pursuant to the authority of any law of this State, or in the bonds of any borough or village or school district of this State issued pursuant to the authority of any law of this State; *provided*, such borough, village or school district shall not, within the ten years next preceding, have defaulted in the payment of any part of either principal or interest of any legal debt or obligation thereof; *and provided further*, that the total indebtedness of any such borough or village does not exceed ten per centum of its assessed valuation, and such school district bonds are by law charged upon all the property of the inhabitants of such district, or in any interest-bearing obligation (other than obligations commonly known as improvement certificates) issued by the city, county, town, township, borough or village in which such bank or institution is situated.

The following is the law of 1897 (approved April 9, 1897):

"Sec. 1. It shall be lawful for any bank, trust company, savings bank or savings institution * * * incorporated under the laws of this State, to invest moneys belonging to or deposited with any such companies in any bonds authorized by the laws of this State to be issued by any commission appointed by the Supreme Court of this State by virtue of any law of this State."

We omit the law of 1896 with reference to school district bonds because its provisions are included in the laws of 1899, quoted above.

Next we give the leading provisions of the general law as to investments.

SECTION 1. That the first section of the act of which this is a supplement be and the same is hereby amended so as to read as follows:

That it shall not be lawful, from and after the passage of this act, for any savings bank or other savings institution, whether chartered or incorporated under a general or special act of the legislature of this State, and any provision contained in the charter, or any supplement thereto, of such savings bank or savings institution to the contrary, to invest the moneys deposited with the same in any manner, except as follows, to wit:

I. In the stocks or bonds or interest-bearing notes or obligations of the United States, or those for which the faith of the United States is distinctly pledged to provide for the payment of the principal and interest thereof;

II. In the interest-bearing bonds of this State;

III. In the bonds of any State in the Union that has not, within ten years previous to making such investment by any such bank or institution, defaulted in the payment of any part of either principal or interest of any debt authorized by any legislature of such State to be contracted.

IV. In the stocks or bonds of any city, town, county or village of this State, issued pursuant to the authority of any law of this State, or of the cities of New York, Brooklyn and Philadelphia, or in any interest-bearing obligations (other than those commonly known as improvement certificates) issued by the city, town or borough in which such bank or institution shall be situated; *(See below for provision including the bonds of* certain cities and counties of *any* State in the U. S).

V. In bonds secured by mortgages which shall be a first lien on real estate situate in this State, and worth at least double the amount

loaned thereon, but not to exceed eighty per centum of the whole deposits shall be so loaned or invested; but in case the loan is on unimproved or unproductive real estate, the amount loaned thereon shall not be more than thirty per centum of its actual value; and no investment in any bond and mortgage shall be made by any savings bank, except upon the report of a committee of at least three of the managers, directors or trustees of any such bank or institution, and a majority of which committee shall certify to the value of the premises mortgaged, or to be mortgaged, according to their best judgment; such report shall be filed and preserved among the records of the institution;

VI. In real estate strictly in accordance with the following provisions.

We do not reprint the real estate provisions, as they cover a matter not germane to our present subject. It is sufficient to say that they are two in number, marked *(a)* and *(b)*, and may be summarized as below:

(a) authorizes the holding of a plot for erection of a banking building or buildings, portions of which may be rented, but the cost of lot and buildings must not exceed 50% of the net surplus of the corporation;

(b) all purchases under foreclosure sales upon mortgages owned by the corporation or sales under judgments or decrees obtained for debts due, etc.; and all such real estate must be sold within five years unless, on application to the State Board having supervision of Savings Banks, time shall be extended.

But the character of permissible investments was further greatly enlarged by the law of 1886, which is as follows:

SECTION 1. That it shall be lawful for any savings bank or savings institution, incorporated under any law of this State, to invest moneys deposited with it in the bonds of any city or county of any State of the United States of America, which have been or may be issued pursuant to the authority of any law of any such State; *provided*, no such city or county has, within ten years previous to making such investment by any such savings bank or savings institution of this State, defaulted in the payment of any part of either principal or interest of any debt authorized by law of such State to be contracted; *and provided, further*, that the total indebtedness of any such city or county is limited by law to ten percentum of its assessed valuation.

By another act the banks also have the right to *invest in railroad bonds* under certain restrictions. The authorization was given by Section 2 of an act approved February 22, 1888. Subsequently (April 27, 1888,) this Section 2 was repealed. On March 27, 1889, however, it was again re-enacted. The section is as follows:

SECTION 2. That it shall be lawful for any savings bank in this State to invest its funds in first mortgage bonds of any railroad company which has paid dividends of not less than four per centum per annum regularly, on their entire capital stock, for a period of not less than five years next previous to the purchase of such bonds, or in any consolidated mortgage bonds of any such company authorized to be issued to retire the entire bonded debt of such company.

The other law referred to above passed in 1889 amending section 2 of the law of 1878 is as below. It relates to *loans on collaterals*:

SECTION 2. That hereafter it shall not be lawful for any saving institution in this State to loan the money on deposit with the same, or any part thereof, upon notes, bills of exchange or drafts, excepting upon the additional pledge of collateral security or securities, which collateral security or securities shall be of the same nature and character as those in which the money deposited may be invested, as directed in the first section of this act, or the capital stocks of national and State banks, or other corporations of this State, which have not defaulted in the payment of interest dividends within two years next preceding the time of such loan, and then only to the extent of *eighty* per centum of the *market* value of such collaterals; *provided*, that the total amount of such loans shall not exceed fifteen per centum of the total deposits held by such institution.

In addition to the foregoing (according to section 27 of the general law of 1876) the managers can keep on hand or on deposit in any bank in the State, or in any trust or safe deposit company in New Jersey, New York or Pennsylvania, an available fund of not exceeding ten per cent of the whole amount of deposits with such corporation, or loan the same on pledge of the securities named in the first section cited above. Also (according to section 28 of the general law of 1876) they can deposit temporarily in banks the excess of current daily receipts over payments until such time as they may be judiciously invested.

CITIES, COUNTIES AND TOWNS IN THE STATE OF NEW JERSEY.

NOTE.—*For places not given in alphabetical order among the following statements, see "Additional Statements" at the end of this State.*

ASBURY PARK.—{FRANK L. TEN BROECK, Mayor. WM. C. BURROUGHS, Clerk.

This city is in Monmouth County.

LOANS—	When Due.
FIRE BONDS—	
5s, A&O, $10,000	Oct. 1, 1915
WATER BONDS—	
5s, J&D....$60,000	June 1, 1915
Subject to call after June 1, 1900	
5s, J&D, $10,000	June 1, 1917
5s, J&D, 50,000	June 1, 1924
5s, J&D, 48,000	Dec. 1, 1926
4s, semi an., 22,000	1927
Road bonds	$25,500
School bonds	60,500
Interest payable at Treas. office.	
Bonded debt Apr. 18,'99.	$276,000
Floating debt (addit'al).	59,703
Tax valuation, real	3,283,800
Tax valuation, personal.	363,800
Total valuation 1898	3,647,600
Assessment ⅓ to ½ actual value.	
Total tax (per $1,000) '98	$24·14
Population of township 1890.	8,333
Population of township 1880.	4,187

ASBURY PARK SCHOOL DISTRICT.

This district is in Monmouth County and includes Asbury Park, Ocean Grove, Bradley Beach, West Asbury Park, and all of Neptune Township. That portion, however, of the debt belonging to Asbury Park has now been assumed by that city and is included in its debt.

LOANS	When due.
SCHOOL BONDS—	
5s, semi-ann., $65,000	1910-1942
($2,000 due yearly on June 20.)	
Total debt Feb. 1, 1899.	$91,000
Tax valuation 1896	$5,840,390
Assess. is about 50% actual value.	
Tax rate (per $1,00)	$22·50
Population 1896 (est.)	12,000

ATLANTIC CITY.—{JOSEPH THOMPSON, Mayor. A. M. HESTON, Comptroller.

This city is in Atlantic County.

LOANS—	When Due.
CITY BONDS—	
5s, M&N, $3,331	1904
5s, J&J 6,500	1906
CITY IMPROVEMENT BONDS—	
5s, M&S, $33,000	1901
($11,000 due every 5 yrs.)	to 1911
4½s, M&N, $40,000	1906
4½s, M&N, 40,000	1911
4½s, M&N, 50,000	1916
4½s, A&O, 24,000	1918
4½s, ..., 10,000	May 1, 1914
LOANS—	When Due.
ROAD CONSTRUCTION BONDS—	
4½s, J&D, $5,000	June 1, 1903
CITY HALL BONDS—	
4½s, J&D, $13,000	1900
5s, F&A, 1,000	1900
CREMATORY BONDS—	
4½s, g., J&J, $40,000	July 1, 1918
WATER BONDS—	
5s, J&D, $775,000	1925
4½s, M&S, 100,000	1926
4½s, J&J, 12,000	1917
PAVING BONDS—	
4½s, g., J&D, $100,000	Nov. 1, 1908
Bond. debt Feb. 1, '99	$1,277,408
Floating debt	80,000
Total debt Feb. 1, 1899	1,357,408
Sinking fund, etc	107,234
Net debt Feb. 1, 1899	1,250,174
Tax valuation, real	$12,453,415
Tax valuation, person'l	456,655
Total valuation 1898	12,910,070
Total valuation 1899	15,312,293
Assessment about ⅓ actual value.	
Tot. tax rate (p. $1.000) '99.	$28·80
Population in 1895 was	18,329
Population in 1890 was	13,055

The permanent population, according to local figures, is 24,000, increased in summer months to 150,000.

ATLANTIC HIGHLANDS. — PETER S. CONOVER, JR., Mayor; N. H. ROBERTS, Treasurer.

This Borough is in Monmouth County.

LOANS—	When Due.
REFUNDING WATER—	
4½s, J&J, g., $60,000	July 1, 1928
REFUNDING SEWER—	
4s, J&J, g., $39,000	July 1, 1928
ELECTRIC-LIGHT BONDS—	
5s, M&N, $15,000	May 15, 1906
Tot. bor'h debt Sept. 1,'99.	$114,000
Bonds are exempt from taxation.	
Asses'd valuation, real.	$1,285,700
Assessed valuat'n, pers'l.	205,125
Total valuation 1899	1,490,825
Tax rate (per $1,000) 1899.	$22·70
Population in 1890 was	945
Population in 1899 was (est.).	2,000
SCHOOL DISTRICT BONDS—	
5s, $30,000	1905 to 1919
($2,000 due yearly.)	

Borough owns water and light plants, which yield a revenue in excess of interest charges. The assessed valuation of real estate and buildings connected therewith and owned by borough is $17,000.

BAYONNE.—{EGBERT SEYMOUR, Mayor. W. C. HAMILTON, Clerk.

This city is in Hudson County. The city issued since May 1, '98, $50,000 4 per cent street improvement bonds due in 1904 and $100,000 4½ per cent school bonds due in 1918, $50,000 4% 6-year gold improvement bonds, $100,000 4% 10-year gold tax bonds and $14,000 4% 20-year bonds. We are unable to obtain from the city officials any statement of the city's debt, but take the following from a report made May 1, 1898, to the New Jersey State authorities.

FINANCIAL STATEMENT.

LOANS—	Amount.
City of Bayonne bonds	$371,500
Funded assessm't bonds.	118,000
Funded road const'n bds	40,000
Funded tax bonds	165,000
Improvement bonds	320,000
Refunded assess't bonds.	337,000
Road bonds	39,000
Township bonds	500
Water bonds	147,000
Bonded debt May 1, '98	1,538,000
Floating debt	150,321
Total debt	$1,688,321
Sinking funds	108,141
Net debt May 1, 1898	1,580,180
Tax valuation, real	11,921,970
Tax valuation, personal.	705,875
Total valuation 1898	12,627,845
Assessment about ⅓ actual value.	
Total tax (per $1,000)	$23·50
Population in 1890 was	19,033
Population in 1880 was	9,372
Population in 1896 (est)	25,000

Of the bonded debt, $4,000 bears 6 per cent; $1,311,000 bears 5 per cent; $158,500 bears 4½ per cent; $64,000 bears 4 per cent; $500, no interest. This debt was and is due as follows: in 1898, $50,000; in 1899, $50,000; in 1900, $100,000; in 1901, $39,000; in 1902, $167,000; in 1903, $101,000; in 1904, $25,000; in 1905, $3,000; in 1906, $5,000; in 1907, $20,500; in 1908, $49,000; in 1911, $340,000; in 1912, $23,000; in 1913, $41,000; in 1914, $13,000; in 1915, $48,000; in 1916, $158,500; in 1917, $30,500; in 1918, $104,000; in 1919, $121,000; in 1925, $33,000; in 1928, $16,000; $500 on demand.

BELLEVILLE. — FRED. W. ASHWORTH, Chairman Township Committee.

This township is situated in Essex County.

LOANS—	When Due.
SIDEWALK BONDS—	
4½s, ..., $8,500	1915
4½s, ..., 11,000	1907
WOODSIDE (TWP.) BONDS—	
6s, J&D, $8,500	June 1, 1900
(Subject to call at any time.)	
IMPROVEMENT BONDS—	
4s, J&D, $50,000	Dec. 1, 1919
(Subject to call after Dec. 1, 1909)	
4s, $65,000	July 1, 1925
Subject to call after July 1, 1915	
4½s, ..., $15,000	1915
Total debt Oct. 1, 1898	$158,000
Water debt (included)	15,000
Sinking fund	13,607
Net debt Oct. 1. 1898.	144,393
Floating debt (add't'l)	8,981
Tax valuation, real	1,865,700
Tax valuation, personal	217,427
Total valuation 1899	2,083,127
Assessment is ½ to ⅔ actual value.	
Total tax (per $1,000) '98	$26·60
Population 1890 was	3,487
Population 1899 (estimated).	5,500

INTEREST on the Woodside bonds is payable at the Newark City National Bank; on the $50,000 of improvement bonds at the Security Savings Bank, Newark, N. J.; on the $65,000 of improvement bonds at the Howard Savings Institution, Newark, N. J.

BERGEN COUNTY.—The county seat is Hackensack.

LOANS—	When Due.
BOUNTY BONDS ($500)—	
7s, Jan., $72,000	1900 to 1905
($12,000 due yearly on Jan. 1)	
Total debt May 11, 1898	$84,000
Tax valuation, real	$39,906,835
Tax valuation, person'l	3,074,464
Total valuation 1898	42,985,299
Population in 1890 was	47,226
Population in 1898	76,081

INTEREST is payable at the Hackensack Bank, Hackensack, N. J.

BERNARDS.—JOHN A. LAYTON, Treasurer.

This township is in Somerset County.

LOANS—	When Due.
REFUNDING BONDS—	
5s, $112,400	$5,000 y'ly from '99
Total debt Feb. 1, 1899	$117,400
Tax valuation, real	2,142,270
Tax valuation, personal.	$358,715
Total valuation 1898	2,500,985
Tax rate (per $1,000) '98	18·20
Population in 1890 was	2,558
Population in 1880 was	2,622

BLOOMFIELD.—WM. L. JOHNSON, Clerk.

This township is in Essex County.

LOANS—	When Due.
SEWER BONDS—	
5s, M&N, $37,500	Nov. 1, 1899
($2,500 due y'ly) to Nov. 1, 1913	
STREET IMPT. BONDS—	
4s, J&D, $75,000	June, '19 to '29
($5,000 in '19; $7,000 y'r'ly to '29)	
Bonded debt Sept. 1, '99.	$112,500
Floating debt	170,000
Total debt Sept. 1, 1899.	$282,500
Total valuation 1899	3,762,390
Assessment is ⅔ actual value.	
Total tax (per $1,000) 1899	$29·60
Population in 1890 was	7,708
Population in 1899 (est.)	10,000
SCHOOL DIST. DEBT—June, 1899.	
4s, M&N, $108,000	1900-1926

TAX FREE.—All of the above bonds are exempt from taxation.

INTEREST is payable at the Bloomfield National Bank.

BRIDGETON.—{E. M. APPELGATE, Mayor. S. H. HITCHNER, City Treasurer.

This city is situated in Cumberland County.

LOANS—	When Due.
PUBLIC BUILDING BONDS—	
4s, J&J, $20,000	July 30, 1928
(Subject to call after 1903)	
SCHOOL BONDS—	
4½s, M&S, $4,000	1905
4½s, M&S, 21,000	1906 to 1912
4s, A&O, 15,000	Apr., '14-'18

LOANS— *When Due.*

WATER BONDS—
6s, F&A, $41,000.....Aug. 1, 1900
($3,000 due yearly) to Aug. 1, 1913
Interest payable at Bridgeton.
Total debt Aug. 1, 1899..$101,000
Assessed valuat'n, real.$4,609,350
Assessed valuat'n, pers'l 1,653,190
Total valuation 1898... 6,262,540
Assessment is ½ actual value.
Total tax (per $1,000) '98..$17·00
Population in 1890 was.....11,424
Population in 1897 (est..)..13,300

BURLINGTON.—W. E. McNeal, Mayor.

This city is in Burlington County.

LOANS— *When Due.*

CITY BONDS (refunding)—
4s, M&S, $22,500.....Sept. 1, 1904
MEADOW DRAINAGE—
4s, J&J, $10,000.....July 1, 1901
4s, J&D, 14,000.....Dec. 1, 1921
Subject to call after Dec. 1, 1901
PAVING BONDS—
4s, ...,$10,000..... 1906
STEAM FIRE ENGINE—
4s, ... , $6,800.....1907
4s, ... , 7,000.....1908
TOWNSHIP BONDS—
4s, ...,$1,000.....1904

WATER BONDS—
4s, M&N, $25,500.....Nov 1, 1916
4s, J&J, $28,000.....July 1, 1904
Interest is payable in Burlington.
Bonded debt Jan. 2, '99 $123,800
Sinking fund..... 7,000
Net debt Jan. 2, 1899.. 116,800
Assessed valuat'n, real. 2,147,965
Assessed valuat'n, pers'l 366,621
Total valuation 1898... 2,514,586
Total tax (per $1,000) '99...$21·30
Population in 1890 was.....7,264
Population in 1880 was.....6,090

TAX FREE.—All bonds issued by this city are exempt from taxatotin'

BURLINGTON CO.—Joseph Powell, Co. Collector.

County seat is Mount Holly.
The County has no bonded debt.
Floating debt Aug. 1, '99 $72,731
Tax valuation, real 17,421,403
Tax valuation, person'l 5,156,335
Total tax valuat'n, '99.$22,577,738
Total tax (per $1,000) 1899.$10·41
Population in 1890 was.....58,528
Population in 1899 was.....60,527

CAMDEN.—{ COOPER B. HATCH, Mayor. / R. R. MILLER, Treasurer.

This city, which is in Camden County, in March, 1899, annexed the town of Stockton.

LOANS—

NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Bounties loans, 1864	6	J & J	July 1, 1900	$25,000
do do 1898	4	J & J	July 1, 1928	9,000
City hall, 1874	7	J & J	Jan. 1, 1903	75,000
Fire department, 1889	4	A & O	Oct 1, 1909	15,000
do do 1899	4	J & J	July 1, 1919	25,000
Floating debt, 1872	7	J & J	July 1, 1902	75,000
do 1876	7	M & N	May 1, 1906	130,800
do 1881	4	J & J	July 1, 1911	218,000
do 1883	4	J & J	Jan. 1, 1934	34,000
School Bonds, 1898	4	J & D	June 1, 1918	85,000
Paving Bonds, 1898	4	A & O	Apr. 1, 1928	200,000
do 1899	4	M & N	May 1, 1929	50,000
Funding, 1886	4	J & D	June 1, 1916	40,000
do . 1872	4	J & D	Dec. 1, 1902	35,000
Interest account, 1873	7	J & J	Jan. 1, 1904	25,000
do 1875	7	J & J	Jan. 1, 1905	25,000
Park bonds, 1897	4	J & J	July 1, 1921	75,000
Pay bonds, 1877	7	J & J	Jan. 1, 1907	25,000
Water bonds, 1872	7	J & J	July 1, 1900	100,000
do 1887	4	J & J	July 1, 1917	50,000
do 1887	4	J & J	July 1, 1917	50,000
do 1890	4	J & D	Dec. 31, 1920	95,000
do 1892	4½	.....	July 1, 1922	95,000
do 1893	4½	J & J	Jan. 1, 1923	95,000
do 1896	4	J & D	May 31, 1926	600,000
STOCKTON BONDS—				
Refunding, 1895	5	M & S	Oct. 1, 1905	$16,000
do 1897	4½	F & A	Aug. 26, 1907	24,000
Gen. improvement, 1895	5	M & S	Oct. 1, 1905	20,000
do do 1896	5	M & S	Oct. 1, 1906	34,000
do do 1897	5	F & A	Aug. 26, 1907	26,000
do do 1898	5	A & O	Oct. 1, 1908	50,000
School Bonds, 1897	4	J & J	July 1, 1917	10,000
do do 1898	4½	A & O	Oct. 1, 1901	7,500
Wrightsville School Bonds	5	M & N	Nov. 1, 1900	600
do do	5	M & N	Mar. 1, 1902	500
do do	5	M & S	Mar. 1, 1903	600
do do	5	J & J	July 1, 1911	6,500
Rosedale School Bonds	5	J & J	Jan. 1, 1902	1,500
do do	6	M & N	Nov. 1, 1899	1,000
do do	6	A & O	Oct. 1, 1906	7,000

TOTAL DEBT, SINKING FUND, Etc.—

	Aug. 1, 1899.	May 31, 1898.	May 1, 1896.	May 1, 1895.
Total bonded debt	$2,712,500	$1,897,800	$1,254,800	$1,217,000
Floating debt	76,855	30,000	30,000	30,000
Sinking fund	54,972	30,000	.....	.....

The city water works in 1897 were valued at $1,438,975, and the city hall, fire department property, etc., at $380,330.

ASSESSED VALUATION—

Years.	Assessed valuation— Real.	Personal.	Total.	Rate of Tax per $1,000.
1899	$24,618,462	$1,881,700	$26,500,126	$22·00
1898	21,965,630	1,766,300	23,731,930	21·00
1897	22,889,309	1,928,950	24,818,259	22·00
1896	22,550,702	1,761,350	24,312,052	22·00
1895	24,616,920	1,744,200	26,361,120	19·00
1891	17,141,770	1,416,610	18,558,380	24·50
1886	13,701,474	1,592,210	15,293,684	26·50
1880	9,908,235	1,657,850	11,566,080	22·00

The assessments since 1893 have been made at full cash value.

POPULATION—In 1890 population was 58,313; in 1880 it was 41,659; in 1870 it was 20,045. The population in 1895, according to State census, was 63,467.

CAPE MAY.—{ THOMAS W. MILLET, Mayor. / H. F. DOUGLASS, Recorder.

This city is in Cape May County.

LOANS— *When Due.*

GENERAL IMPROVEM,T BONDS—
5s, ..., $10,000....June 1, 1915
5s, M&N, 13,000.....May 1, 1916
5s, J&J, 12,000.....Jan, 1, 1918
SEWER BONDS—
5s, J&D, $12,000.....June 1, 1921
REDEMPTION, ETC.—1890—
5s, J&J, $15,000.....Jan. 1, 1910
REFUNDING BONDS—
5s, M&N, $15,000.....May 1, 1910
5s, J&J 4,300.....Jan. 1, 1905
5s, A&O, 13,000.....April, 1, 1924

REFUNDING BONDS—(Con.)
Interest is payable at Cape May.
Total debt Apr. 1, 1899. $126,100
Sinking fund..... 17,500
Net debt Apr. 1, 1899... 143,600
Ass'd valuation, real ...1,578,795
Ass'd valuation, pers'l... 165,325
Total valuation 1898 1,744,120
Assessment is ¾ actual value.
Tax rate (per $1,000) 1898.$25·00
Population in 1890 was 2,136
Population in 1895 was (est.).2,700

CUMBERLAND CO.—William O. Garrison, County Collector.

Bridgeton is the county seat.

LOANS— *When Due.*

ASYLUM BONDS—
4½s, J&J, $75,000.Jan.1,'02 to '16
JAIL BONDS—
4½s, M&N, $15,000..Nov. 1, 1906
BRIDGE BONDS—
4½s, F&A, $12,000.Feb.1'00 to '03

Bond'd debt June 20,'99. $102,000
Assessed valuation '99 17,001,393
Assessment abt. 66% actual value.
County tax rate (per M) '99.$4·99
Population in 1899 was....45,438
Population in 1899 (est.)...49,000

INTEREST is payable at County Collector's office.
TAX FREE.—Bonds are all tax exempt.

EAST ORANGE.—{ EDWARD. E. BRUEN, President. / ALONZO DURKEE, Auditor.

This township is in Essex County.

LOANS— *When Due.*

SCHOOL BONDS—
5¾s, ..., $1,300.....1900-1903
($300 due yearly.)
5½s, ..., $3,000.....1900-1901
($1,500 due yearly.)
5s, ..., $12,000.....1900-1902
($4,000 due yearly.)
5s, ..., $4,000.....1900-1903
($1,000 due yearly.)
5s, ..., $17,000.....1900-1901
($8,500 due yearly.)
TOWN HALL BONDS—
4s, M&N, $28,500.....May 2, 1900
($1,500 due yearly) to May 2, 1918
SEWER BONDS—
5s, ... $20,000.....
5s, var., 169,350.....1898-1915
4½s, var., 66,800.....1898-1916
4s, var., 104,250.....1898-1909

LOANS— *When Due.*

STREET IMPROVEM'T BONDS—
5s & 6s, $178,418 84...1-10 yearly.
TAX ARREARAGE BONDS—
4s, J&J, $84,000.....July 1, 1914
FUNDING BONDS—
4s. ....., $200,000...Jan. 1, 1929
(Subject to call $50,000 in 1909 and $75,000 in 1919.)

Bonded debt Nov. 1,'98.$1,113,360
Floating debt..... 6,000
Total debt Nov. 1, '98.. 1,119,360
Sinking fund..... 84,000
Net debt Nov. 1, 1898.. 1,035,360
Ass'd valuation, real...14,417,900
Ass'd valuation, pers'l . 1,740,600
Total valuation 1899...16,158,500
Tax rate (per $1,000) '98...$25·00
Population in 1890 was.....13,282
Population in 1897 (est.)...20,000

ELIZABETH.—{ WILLIAM A. M. MACK, Mayor. / A. B. CARLTON, Comptroller.

This city got into financial difficulties through making extensive local improvements. Interest was defaulted February 1, 1879, and a compromise was finally effected with the bondholders, by which new 4 per cent bonds dated July 1, 1882, were issued in exchange for the old 7 per cent bonds turned in at 50 per cent of their face value.

Elizabeth is in Union County.

LOANS—

NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Adjustment bonds, 1882	4	J & J	July 1, 1922	$3,184,840
School bonds	5	....	1899 to 1905	63,500

A sinking fund of about $75,000 per annnm is applied to redemption of outstanding bonds.

INTEREST is paid by the Mercantile Trust Company of New York.

TOTAL DEBT Etc.—Total bonded debt July 1, 1899, was $3,267,380. Bonds are all exempt from city tax.

ASSESSED VALUATION, TAX RATE, Etc.—

Years.	Assessed valuation. Real.	Personal.	Total.	Rate of Tax per $1,000.
1899	$15,595,500	$1,900,200	$17,495,700	$29 60
1898	15.391,400	1,759,700	17,151.100	28·60
1897	15,119,100	1,797,200	16,916,300	28·60
1896	14,796,650	1,780,300	16,576,950	28·80
1895	14,710,750	1,744,800	16,455,550	29·80
1893	14,248,950	1,719,918	15,968,868	29·80

The tax rate in 1899 includes State tax, $2·71; county tax, $5·53; city tax, $21·36; total, $29·60 per $1,000.

POPULATION—In 1895 was 43,765; in 1890 population was 37,764; in 1880 it was 28,229; in 1870 it was 20,832.

ESSEX COUNTY.—{ THOS. McGOWAN, Director. / ED. L. CONKLIN, Auditor.

The county seat is Newark.

LOANS— *When Due.*

ROAD BONDS—
5s, A&O, $4,588.....Apr. 30, 1901
5s, A&O, 32,715 69.....1902-1906
PARK BOND—
3·65s, F&A, $1,000,000. Au.1,'15-35
($200,000 every 5 years.)
4s, F&A, $1,500,000..Aug. 1, 1926
4s, F&A, g, 1,000,000. Aug. 1, 1938
REFUNDING BONDS—
4s, A&O, $126,000...1900 to 1905
($21,000 due yearly on Apr. 1.)

BRIDGE BONDS—
4s, ...$150,000.....July 1, 1917
REFUNDING WAR BONDS—
4s, A&O, g., $300,000. Apr. 1, 1919

Total debt May 10, '99 $3,623,303
Sinking funds..... 248,818
Net debt May 10, 1899 3,374,485
Tax valuation, real. ..170,699,433
Tax valuation, person'l 35,224,315
Total valuation 1899..205,923,748
County tax (per $1,000) '99.$6·606
Population in 1890 was....256,090
Population in 1898 was...345,540

Principal and interest of the park bonds are payable in gold.

INTEREST on the million dollar issues of park bonds is payable by the United States Mortgage & Trust Company, New York City; on the $1,500,000 issue of park bonds at the office of J. & W. Seligman & Co. of New York City and Seligman Bros. of London; on all other bonds at the Manufacturers' National Bank, Newark.

FRANKLIN.—This township is in Essex County.

LOANS— *When Due.*

ROAD BONDS—
4s, reg., $42,000.....April 1, 1900
($2,000 due yearly) to.....1920
WATER BONDS—
4s. coup., $47,000.....1925
5s. reg., 5.000....Nov. 1, 1906
WOODSIDE BONDS—
5s, reg., $6,000.....1906

Bonded debt Mar. 1, '98..$104,000
Water debt (included) 52,000
Tax valuation, real.....1,276,326
Tax valuation, personal.. 56,000
Total valuation 1898....1,332,326
Total tax (per $1,000) '99.. $27·80
Population in 1890 was..... 2,007
Population in 1896 (est.)... 3,027

FREEHOLD.—David D. Denise, Commiss'r.

This town is in Monmouth County.

LOANS— *When Due.*

SCHOOL BONDS—
4s, J&J, $15,000.....1905-1909
($1,000 due yearly on Jan. 1.)
SEWER BONDS—
5s, J&J, $25,125 ($1,775 yearly)
WATER BONDS—
4s, J&J, $48,000.....Part yearly.
Bonded debt Feb. 1, '99... $71,625

Floating debt..... $3,275
Total debt Feb. 1, '99.... 74,900
Assessed valuation, real.1,520,400
Ass'd valuation, pers'l... 782,863
Total valuation, 1898....2,303,263
Assessment about ¾ actual value.
Total tax (per $1,000) '99..$27·80
Population in 1890 was.....2,932
Population 1899 (estimated) 3,500

The total tax as given above includes State, county and township tax, $12·68; town tax, $5·00.

The school bonds noted above were issued by the township and not by the town of Freehold

INTEREST payable at Treasurer's office.
TAX FREE—All of the town's bonds are exempt from taxation.

GLEN RIDGE.—{ ROBERT S. RUDD, Mayor. / NATHAN RUSSELL, Clerk.

This borough is in Essex County.

LOANS— When Due.
ROAD IMPT. BONDS—
4½s, F&A, $60,000.....1902-1925
($2,000 yearly to 1915 and $3,000 yearly to 1925.)
SEWER BONDS—
4s, J&D, $37,000..June 1, 1909-27
($2,000 due yearly.)
5s, J&D, $40,000 ...June 1, 1914
(Subject to call after June 1, 1900.)

Bonded debt June 1, '99 .$137,000
Ass'ss'd valuation, real .1,490,000
Ass'd valuation, pers'l . 115,000
Total valuation 1899 . .1,605,000
Tax rate (per M.) 1899.....$25·00
SCHOOL DISTRICT BONDS—
4s, M&S, $30,000..Sept. 1914 to '28
4s, M&S, 50,000.....Sept. 1, 1929

GLOUCESTER CITY.—{JOHN BEASTON, Mayor. G. W. DICKENSHEETS, Treasurer.

This city is in Camden County.

LOANS— When Due.
IMPROVEMENT BONDS—
4½s,.....$20,700.....1900-1908
WATER BONDS—
6s, ..., $20,000....1914 to 1923
($2,000 due yearly.)
5s, ..., $10,000....1924 to 1928
($2,000 due yearly.)
5s, ..., $8,000.....1929 to 1932
($2,000 due yearly.)

4s, ..., $27,000....1900 to 1913
($2,000 due yearly.)
Bonded debt Feb. 12 '99. $88,000
Water debt (included)... 65,000
Tax valuation, real.....1,561,235
Tax valuation, personal. 298,150
Total valuation 1899....1,859,385
Total tax (per $1,000) '99...$19·00
Population in 1890 was.....6,564
Population in 1899 (est.).....6 300

GLOUCESTER CO.—County seat is Woodbury.

LOANS— When Due.
ROAD BONDS—
4s, ..., $12,000....1900 to 1907
($1,500 yearly)
4s, M&N, $12,000 ($2,000 y'rly).
Interest payable in Woodbury.
Total debt May 12, 1898 $49,500

Floating debt.....$12,000
Tax valuation, real.....12,512,675
Tax valuation, personal 3,834,374
Total valuation 1898...16, 47,049
County tax (per $1,000) '98..$5·20
Population in 1890 was.....28,649
Population in 1898 was.....32,721

TAX FREE—All of the county's bonds are exempt from taxation.

GUTTENBERG.—This town is in Hudson County.

LOANS— When Due.
SCHOOL BONDS—
5s, ..., $25,000.....May '02, 1926
REFUNDING BONDS—
5s, A&O, $90,000....Apr. 16, 1903
($10,000 every 5 yrs. to Apr. 16, '13, and $60,000 April 16, 1918.)

Total debt Mar. 15, 1898.. $99,180
Tax valuation, real..... 812,524
Tax valuation, personal. 46,025
Total valuation 1898..... 858,549
Tax rate (per $1,000) '98. 14·40
Population in 1890 was.....1,947
Population in 1898 was.....4,500

HACKENSACK.—This town is in Bergen County.

LOANS— When Due.
ROAD BONDS—
5s, ... , $45,000..Feb., 1900-1908
SEWER BONDS—
4s, g., $56,000.....Feb. 1, 1900 to
($4,000 due yearly Feb. 1, 1913.
4s, ..., $900..... 1900
Bonded debt Mar. 4, '98. $52,400

Floating debt..... $89,799
Total debt Mar. 4, 1898 142,199
Assessed valuat'n, real. 2,453,400
Assessed valuat'n, pers'l 329,475
Total valuation 1898 .. 2,782,875
Assesm't about 30% actual value.
Town tax rate (per M.) '98..$11·00
Population 1897 (est.). 9,000

HACKETTSTOWN.—{DR. A. E. MARTIN, Mayor. O. A. MATTISON, Clerk.

This town is in Warren County.

LOANS— When Due
Town bonds, 1902 to 1908.$15,000
Renewal water bonds. ...$20,500
($3,000 yearly)
Renewal 4s, $2,000 1909
Const'n water b'ds, $12,000 1905-6
do do 13,500. 1911

Bonded debt Aug 1, 1899.$61,000
Assessed valuat'n, real.$1,003,065
Assessed valuat'n, pers'l 317,549
Total valuation 1898... 1,320,614
Tax rate (per $1,000) 1898..$14·00
Population 1890.....2,410
Population 1898 (est.).....2,800

HARRISON—{JOHN J. MULLIGAN, President. E. J. GRACE, Treasurer.

This town is in Hudson County. The town has authorized the refunding of the $261,800 street and $40,000 water bonds.

LOANS When Due.
SCHOOL BONDS—
5s, May, $21,000.....1898 to 1903
4½s. ....., 14,000..... 1928
STREET IMPROVEMENT BONDS—
4½s, ..., $66,300..... 1928
5s&6s, J&J, 261,800..July 1, 1911
FIRE BONDS—
4½s, ..., $14,000 1928
TOWN HALL BONDS—
5s, J&J, $16,000.....July 1, 1913
WATER BONDS—
6s, J&J, $40,000.....July 1, 1916

Bonded debt Mar. 20, '98.$353,500
Floating debt 49,953
Total debt Mar. 20, 1898. 403,453
Sinking fund..... 7,860
Net debt Mar. 20, 1898.. 395,593
Tax valuation, real.....3,217,100
Tax valuation, personal. 370,050
Total valuation '99 3,587,150
Assessment about actual value.
Total tax (per $1,000) 1899.$24·90
Population in 1890 was..... 8,338
Population in 1896 (est.)...10,000

HOBOKEN.—{LAWRENCE FAGAN, Mayor. FRED. KAUFMANN, Comptroller.

Hoboken is in Hudson County.

NAME AND PURPOSE.		Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
A	City Loan. 1898...c	4	J & D	Dec. 1, 1918	$312,000
A	Judgment, 1875....r	7	F & A	Feb. 1, 1905	54,000
A	Library bonds, 1897	4	J & J	Mch 1, 1917	50,000
B&C	School-house, 1887.r	4½	F & A	Aug. 1, 1907	45,000
A&B	do 1890.c&r	4	J & J	July 1, 1910	100,000
A	do 1897....c	4	J & J	Mch 1, 1917	90,000
A	do 1898.....	4	J & D	June 1, 1918	13,000
A	Sewer bonds, 1897....c	4	J & J	1917-1926	100,000
D	Water bonds, 1882....r	6	A & O	Oct. 2, 1902	9,500
D	do 1883....r	5	A & O	Apr. 12, 1903	5,000
D	do 1890....r	4½	M & N	Nov. 1, 1910	20,000
C	Engine house. 1892.r	6	M & N	Nov. 1, 1902	15,000
B	do 1897 r&c	4	.....	Oct 1, 1917	25,000
A	Fire house, 1892....r	4½	M & N	Nov. 1, 1907	13,000
	do 1893...r	4½	F & A	Aug. 1, 1908	7,000
B	do. 1894...r	4	.....	Aug. 1, 1909	10,000
D	Volunt'r b'nty, ser. L.c	6	J & J	Jan., 1900	4,500
C	do 1881.c&r	5	M & N	Nov. 15, 1901	196,000
A	Refunding, 1899...	4	.....	1919	75,000
A	City Hall, 1880..c&r	5	M & S	Sept. 1, 1910	60,000
A	Police Dept., 1892 c	4½	M & N	Nov. 1, 1912	24,000
	Repaving bonds.....	4	M & N	May 1, 1928	150,000
	Paving bonds.....	4	.....	1928	50,000

"c," coupon bonds; "r," registered bonds.

PAR VALUE OF BONDS—A is $1,000; B is $5,000; C is $10,000; D is $500.

INTEREST on registered bonds is payable at the City Treasurer's office. Coupons are payable by the First National Bank of Hoboken and interest on water bonds at Water Registrar's office.

TOTAL DEBT, ETC.—

	May 1, 1899.	May 2, 1898.	May 3, 1897.	May 4, 1896.
Total bonded debt....	$1,458,500	$1,285,000	$1,264,000	$1,038,000
Sinking funds.....	68,251	37,464	36,029	8,551
Net debt.....	$1,390,249	$1,247,536	$1,227,971	$1,029,449
Floating debt.....	$115,800	$117,421	.....	‡130,101

The sinking fund receives yearly a portion of the license fees and moneys collected from assessment after certificates are paid.

CITY PROPERTY—The city owns parks, public buildings, a water system and other assets amounting to over a million dollars.

ASSESSED VALUATION—The city's assessed valuation (about 66 per cent of the cash value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Rate of Tax per $1,000
1898.....	$25,513,700	$1,855,010	$27,368,720	$24·80
1897.....	25,138,500	1,634,390	26,772,890	24 20
1896.....	24,828,600	2,884,640	27,713,240	22·00
1895.....	22,124,400	2,242,480	24,366,880	24·20
1890.....	17,275,600	1,622,862	18,898,462	24·70
1887.....	15,621,100	1,491,300	17,112,400	25·36
1880.....	13,575,600	1,284,447	14,860,047	21·81

POPULATION—In 1890 population was 43,648; in 1880 it was 30,999; in 1870 it was 20,297; in 1898 (est.) 55,000.

HUDSON CO.—{FRANK McNALLY, Director Board of Freeholders. EDWARD W. WOOLLEY, Co. Clerk.

This county contains the cities of Jersey City, Hoboken and Bayonne. The county seat is Jersey City.

LOANS— When Due.
ARMORY BONDS—
4s, J&J, $3,000.....Jan. 1,'00-'02
SIDEWALK BONDS—
4s, A&O, $50,000.....Oct. 1, 1901
4s, M&N, 127,000.....May 1, 1902
BRIDGE BONDS—
5s, J&J, $31,000..c. Nov. 1, 1901
4½g, M&S, 100,000g c. Sept. 1, 1918
4s, J&J, 106,000.r. Jan. 1, 1917
4s, J&J, 26,000 Jan., 1900-12
LUNATIC ASYLUM BONDS—
4½s, J&J, $100,000..r. Jan. 1, 1911
($10,000 due yearly) to Jan. 1, 1920
4s, J&J, $110,000..r. Jan. 1, 1900
($10,000 due yearly) to Jan. 1, '10
3s, J&J, $18,000..r. Jan. 1, 1900
($2,000 due yearly) to Jan. 1, '08
3s, J&J, $1,000..r. Jan. 1, 1909
PUBLIC ROAD BONDS—
4½s, M&N, 100,000..r. Nov. 1, 1922
4½s, J&J, 500,000..c&r. Jan. 1, 1923
4½s, J&J, 250,000c&r. Jan. 1, 1923

LOANS— When Due.
PUBLIC ROAD BONDS—(Con.)
4½g, J&J, 500,000g. c&r. Jan. 1, '24
4½s, J&J, 600,000.g..c Jan. 1, '25
4g, J&J, 150,000g, r. Jan. 1, 1926
4s, A&O, 24,000 r....Oct. 1, 1902
4s, J&J, 48,000 c July 1, 1903
4s, A&O, 38,000 r....Oct. 1, 1903
4s, A&O, 38,000 r....Oct. 1, 1904
4s, M&N, 200,000....May 1, 1927
4s, g, M&S, 44,000....Mar. 1, 1928
3½s, ... 50,000 ...July 1, 1919
PURCHASE BONDS—
4½s, M&N, $73,000 r..Nov. 2, 1911
TAX ARREARS BONDS—
6s, J&J, $250,000 c&r. Jan. 1, 1905
5s, J&J, 318,000 c&r. May 19, 1901
WAR RENEWAL BONDS—
5s, M&S, $854,000 c&r. Sep. 1, 1905
JUDGMENT BOND—
4s, J&J, $10,000....Jan. 1, 1900
($5,000 due yearly) to June 1, 1901

INTEREST is payable by the First National Bank, Jersey City, N.J

TOTAL DEBT, ETC.—The bonded debt Dec. 1, 1899, was $4,732,024 floating debt, $65,300: total debt, $4,797,324; sinking fund, $1,116,436; net debt, $3,680,888. The net debt in 1897 was $3,591,108.

ASSESSED VALUATION and tax rate have been as follows:

Years.	Assessed Valuation— Real.	Personal.	Total.	Tax rate per $1,000.
1899.....	.....	.....	$161,994,302	$5·98
1898.....	$145,979,101	$12,333,782	158,312,887	5·48
1897.....	144,038,741	12,135,498	156,174,239	.....
1896.....	137,687,292	12,261,922	159,949,214	.....
1894.....	135,386,022	11,921,881	147,307,903	5·80
1893-94.....	130,209,003	11,382,210	141,591,212	.....
1891-92.....	123,387,636	10,107,418	133,495,054	5·60

POPULATION.—The population in 1890 was 275,126; in 1880 was 187,944; in 1870 was 129,067. Population in 1898 was 359,850.

JERSEY CITY.—{EDWARD HOOS, Mayor. ROBERT S. JORDAN, Comptroller.

Jersey City formerly suffered greatly from difficulty in collecting taxes and assessments. Under the Martin Act, however, passed some years ago by the Legislature, arrears of taxes are made liens on the property, and if not paid within three years the property can be sold to satisfy them. The city has also succeeded in adjusting the taxes with the railroads, and the latter now pay into the treasury about $225,000 annually. Jersey City is in Hudson County.

NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Armory bonds.....1895...r	4½	J & J	1900 to 1901	$2,000
($1,000 due yearly on Jan. 1.)				
Refund. assess. b'ds, 1893.c&r	5g.	M & S	Sept. 1, 1923	700,000
do do 1894...c&r	5g.	M & N	May 1, 1924	600,000
City government, 1872..... r	7	J & J	July 1, 1913	a550,000
City Hall, 1891.....part c&r	5	F & A	Feb. 10, '00 to 12	130,000
($10,000 due yearly to Feb. 10, 1912.)				
do 1894.....r	5g.	J & J	Jan. 1, '13 to '22	200,000
($20,000 due yearly.)				
do 1894.....c&r	5g.	J & J	Jan. 1, 1923	350,000
do 1896.....r	4	F & A	1900 to 1901	20,000
($10,000 due yearly on Jan. 1.)				
do 1896.....r	4	F & A	1902 to 1904	30,000
(Part due yearly on Feb. 1.)				
do 1897.....r	4	F & A	Feb. 1, 1905-'07	30,000
Refunding, 1897.....	4g.	M & N	May 1, 1927	450,000
Park, 1897.....	4g.	M & N	May, 1927	100,000
City of Jersey City, 1884...c&r	6	A & O	Apr. 1, 1904	†1,000,000
Fire Engine House, Police Station, etc., Bonds—				
Engine house, 1893.....r	4½	J & J	July 24, 1901	8,000
do do 1894...r	4½	M & S	Sept. 10, 1902	8,000
do do 1896...r	4½	J & J	Dec. 28, 1903	4,000
Fire Department....1897...r	4	J & J	June 1, 1909	12,000
Police H'd-Quar., 1890.....r	4	J & J	1900-1902	s10,000
($5,000 due yearly Jan 1, 1900, to 1902.)				
Police stations, 1890.....r	4½	A & O	Oct. 1, 1903-4	10,000
do do 1891.....r	5	J & J	Jan. 1, 1900	9,000
do do 1892.....r	5	J & J	Jan. 1, 1909	20,000
do do 1891.....r	4½	J & J	Jan. 1, 1905-7	15,100
do do 1897.....r	5	J & J	Feb. 15, 1910	7,500
Funding Loans to Fund—				
Assessment bonds, 1875.c&r	7	J & D	June 1, 1905	600,000
do 1876.c&r	7	J & J	Jan. 1, 1906	300,000
do 1891...r	5	A & O	Apr. 1, 1916	†1,469,000
Floating debt, 1879.c&r	6	F & A	Feb. 1, 1909	†1,353,000
Maturing bonds, 1880....r	6	J & D	June 1, 1910	†450,000
do do 1892.c&r	5	J & J	Jan. 2, 1922	†200,000
Differences, &c., 1881....r	5	A & O	Apr. 1, 1911	†150,000
Street lighting.....1897....r	4	J & J	1900-1907, $3,800 yearly on July 1.	30,400
Joint outlet sewer..1897....r	4	J & J	Jan. 1, 1901	96,710
Public library bonds. 1898..c	4g.	A & O	Apr. 1, 1928	150,000
Funding Loans to Fund—				
Tax arrearages, 1895.....r	4½	J & J	Jan. 1, 1900	325,000
do 1897...c&r	4	J & J	Jan. 1, 1903	800,000
do 1898.....	4	J & J	1900	182,000
do 1898.....	4	A & O	Oct. 1, 1900	245,000
do C. RR. of N. J..	4	.....	Dec. 1899-1903	435,788
Improvements, 1874.....r	7	J & J	Jan. 3, 1906	60,000
Morgan St. dock, 1870. ..c&r	7	J & J	June 8, 1900	a125,000
Property purchased.....r	4	with bond optional		548,443

LOANS— NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When due.	Principal. Outstand'g.
School Bonds, including Bergen, etc., issues—				
Pub.schools (Bergen),1870.r	7	J & J	Jan. 1, 1900	$100,000
do (Hudson),1870.r	7	J & J	Apr. 2, 1900	50,000
do 1897.....g	4	F & A	Aug. 2, 1927	200,000
do 1898..... c&r	4g.	F & A	Aug. 1, 1918	100,000
Streets and Sewers Assessment Bonds—				
Streets and sewers, 1892.c&r	5	J & J	Jan. 2, 1922	†z548,000
Water loan, 1870.....c&r	7	J & J	Jan. 1, 1902	a375,000
do 1872.....c&r	7	A & O	Apr. 1, 1902	a800,000
do 1872.....c&r	7	M & S	Sept. 1, 1902	a500,000
do 1874.....c&r	7	J & J	Jan. 1, 1904	a250,000
do 1876.....r	7	J & J	Jan. 1, 1906	a60,000
do 1876.....r	7	M & N	Nov. 1, 1906	a61,000
do 1878.....r	7	M & S	Mch.26, 1908	a47,000
do 1873.....c&r	7	M & N	May 1, 1913	a500,000
do 1877.....c&r	6	J & J	July 1, 1907	a255,000
do 1879.....c&r	6	F & A	Feb. 1, 1909	a50,000
do 1879.....c&r	6	J & J	July 1, 1909	a50,000
do 1883.....c&r	5	F & A	Feb. 1, 1913	†a525,000
do 1891.....c&r	5	A & O	Apr. 1, 1916	†586,000
do 1891.....c&r	5	J & D	June 1, 1921	350,000
do 1892.....c&r	5	J & J	Jan. 2, 1922	†248,000
do 1893.....c&r	5	J & J	Jan. 2, 1923	†200,000
do 1895.....r	4½	J & J	Jan. 2, 1925	179,000
Past due, not presented for payment—				
Streets and sewers...various	7	.....	June 1, 1894	1,000
Improvements.....	7	.....	.....	1,750
Funded debt.....	4	.....	May 1, 1897	7,000

a $1,000 each. † Secured by special sinking fund.
s Wholly in sinking fund. z These are assessment bonds
* Principal and interest paid by a special tax levy.

INTEREST is paid by the Merchants' Exch. Nat. Bank of New York.

TOTAL DEBT, ETC.—The city's total bonded debt. on Dec. 1, 1898, was $18,497,979 which amount included $4,218,000 of assessment bonds and $5,136,000 of water bonds. The floating debt at that date was $430,663.

	Dec. 1, 1898.	Dec. 1, 1897.
General account debt.....	$9,143,979	$8,573,244
Assessment account debt.....	4,218,000	4,218,000
Temporary loans.....	430,663	829,389
Improvement certificates.....	799,411	749,748
Unexpended appropriations, 1889-94.....	.....	362,037
Other accounts.....	9,000	414,681
Total liabilities (excluding water debt)..	$14,601,053	$15,147,099
Cash in City Treasury.....	$923,072	$679,659
Cash and bonds held in sinking funds.....	2,746,793	2,001,606
Taxes due and unpaid.....	3,734,134	3,531,432
Assessments due and unpaid.....	2,570,520	2,514,218
City property.....	3,700,000	3,614,100
Other items.....	621,625	759,041
Total resources.....	$14,296,144	$13,100,056
Water debt (sinking funds not deducted)...	$5,136,000	$5,136,000

SINKING FUNDS—The sinking funds, all of which are invested in the city's bonds and certificates, on Dec. 1, 1898, were as follows:

	Cash.	Securities.	Total.
General sinking funds.....	$263,595	$1,994,156	$2,257,751
Water sinking funds.....	19,174	469,868	489,042
Total.....	$282,769	$2,464,024	$2,746,793

ASSESSED VALUATION.—

	Assessed Valuation. Real.	Personal.	Total.	Tax Rate per $1,000.
1898.....	$82,934,859	$7,510,141	$90,445,000	$28·60
1897.....	82,415,220	7,547,541	89,962,761	28·90
1895.....	81,968,790	7,370,832	89,349,622	27·50
1890.....	73,059,265	5,898,150	78,957,415	26·40
1886.....	61,894,739	4,985,200	66,879,939	29·40
1880.....	54,122,875	5,343,815	59,466,690	28·00

POPULATION.—In 1890 population was 163,003; in 1880 it was 120,722; in 1870 it was 82,546; in 1899 it was estimated at 200,000.

KEARNY.—{WILLIAM BARDSLEY, Chairman. {GABRIEL B. REID, Treasurer.

This town is in Hudson County.

LOANS—	When Due.
IMPROVEMENT—	
5s, F&A, $25,000....	Aug. 1, 1901
5s, F&A, 2,000....	Aug. 1, 1903
5s, F&A, 500....	Aug. 1, 1903
5s, F&A, 4,000.....	1900
5s, M&S, 5,000....	Mar. 1, 1902
4s, F&A, 55,000 ..	Feb., 1901-'06
($10,000 yearly to 1905.)	
FIRE DEPARTMENT—	
5s, F&A, $7,000....	1900 to 1906
($1,000 annually on Aug. 1.)	
REDEMPTION RR. BONDS—	
5s, J&D, $94,000....	June 1, 1902
5s, J&D, 6,000....	June 1, 1903
5s, J&D, 48,800....	June 1, 1904
SCHOOL BONDS—	
5s, J&D, $1,000....	Dec. 16, 1900
5s, F&A, 500....	Feb. 1, 1907
5s, M&S, 8,000....	1900 to 1901
($4,000 yearly on Sept. 1.)	
5s, J&D, $10,000....	1900 to 1904
($2,000 yearly on June 1.)	
5s, J&D, $2,000....	June 1, 1906
5s, M&N, 3,000....	1900 to 1902
($1,000 yearly on May 1.)	

LOANS—	When Due.
SCHOOL BONDS—(Con.)	
5s, M&S, $4,000....	Sept. 1, 1906
5s, J&D, 1,000	Dec. 16, 1906
4½s, M&S, 6,000....	Sept. 1, 1908
SEWER BONDS—	
5s, M&S, $25,000....	Sept. 1, 1901
5s, M&S, 75,000....	Mar. 1, 1903
REFUNDING BONDS—	
4s, ..., $7,000 ..	Sept. 1, 1909
WATER BONDS—	
6s, A&O, $58,000....	Oct. 1, 1917
5s, A&O, 30,000....	Oct. 1, 1917
5s, M&S, 2,000....	Oct. 1, 1917
5s, A&O, 13,000..	Oct. 18,'19 & '20
5s, A&O, 11,000..	Oct. 1, 1919-20
4s, F&A, 10,000 ..	Feb. 1, '29

Bonded debt Mar. 1, '99..$574,800
Floating debt (add'al).... 146,226
Sinking fund assets..... 147,095
Tax valuation, real.....3,734,225
Tax valuation, personal. 376,300
Total valuation 1899....4,110,525
Tax rate (per $1,000) '99 ... 28·00
Population in 1890 was..... 7,064
Populat'n'95 (State census).10,467

INTEREST on the redemption bonds is payable by the Central Trust Company, New York: on the street improvement bonds by the National Newark Banking Company; on the sewer bonds due Sept. 1, 1901, and on $5,000 due annually at the German National Bank; on all others at the Essex County National Bank.

LONG BRANCH.—Long Branch is in Monmouth County.

Bond. debt May 1, '98	$89,000	Total valuation 1897..	$10,549,290
Floating debt.....	53,932	Tax rate (per $1,000) '98.	20·50
Total debt May 1, '98.	142,932	Population in 1890 was.....	7,231
Tax valuation, real...	9,579,050	Population in 1880 was.....	3,833
Tax valuation, person'l.	970,240		

MADISON.—This borough is in Morris County. Bonds are tax exempt.

LOANS—	When Due.
ELECTRIC LIGHT BONDS—	
Subject to call 15 years prior to maturity.	
5s, A&O, $15,000	Jan. 1, 1911
5s, A&O, 5,000	Oct. 1, 1911
5s, A&O, 15,000....	Apr. 1, 1913

LOANS—	When Due.
WATER BONDS—	
Subject to call 20 years before maturity.	
5s, A&O, $60,000.....	Aug., 1920
5s, A&O, 10,000.....	Oct., 1921
5s, A&O, 10,000.	Apr. 1, 1923

Total debt in Mar., 1898.	$163,000
Assessed valuat'n, real.	$1,767,245
Assessed valuat'n, pers.	335,500
Total valuation 1898...	2,102,745
Assessment is ½ actual value.	
Total tax (per $1,000) '98...	$22·65
Population in 1890 was.....	2,469

INTEREST is payable at the First National Bank of Madison

MERCER CO.—County seat is Trenton.

LOANS—	When Due.
BRIDGE BONDS—	
5s, , $100,000....	Feb. 1, 1900
(Part due yr'ly) to Feb. 1, 1909	
ROAD IMPT. BONDS—	
4s, ..., $80,000...	Dec. 1, 1899
($10,000 due yearly) to Dec. 1, '06	
DEFICIENCY BONDS—	
4s, ..., $25,000.....	June 8, 1903
Bonded debt May 10, '98.	$215,000

Floating debt	$380,500
Total debt May 10, '98.	595,500
Sinking fund.....	343,550
Net debt May 10, 1898.	251,950
Assessed valuat'n, real	35,681,274
Assessed valua ion, per.	10,381,455
Total valuation 1898...	46,062,729
Tax rate (per $1,000) 1898...	$8·90
Population 1890 was.....	79,978
Population in 1898 was....	88,868

MIDDLESEX CO.—{ASBURY FOUNTAIN, Director. {DAVID SERVISS, Collector.

County seat is New Brunswick.

LOANS—	When Due.
BRIDGE BONDS—	
7s, A&O, $2,100 .	Apr. 1,1900-'01
4, J&J, $40,000.....	Jan. 1, 1900
($10,000 due ye'ly) to Jan., 1903	
RENEWAL BONDS—	
4s, J&J, $35,500..	Jan., 1900 1903
4s, J&J, 10,000..	Jan. 1, 1910-'11
4s, J&J, 20,000....	1904-1907
($5,000 due yearly on Jan. 1.)	

LOANS—	When Due.
4s, J&J, $10,000..	Jan. 1, 1908-'09
Bonded debt May 9, '99..	$117,600
Floating debt.....	11,000
Total debt May 9, 1899..	128,600
Total valuation 1899...	27,312,101
State & Co. tax (per $1,000).	$10 60
Population 1890 was.....	61,754
Population 1895.....	75,038

INTEREST is payable at the Co. Collector's office, New Brunswick
TAX FREE.—All bonds issued by this county are tax exempt.

MILLVILLE.—EDWARD H STOKES, Treasurer.

This city is in Cumberland County.

LOANS	When Due.
SCHOOL BONDS—	
5s, ..., $24,000.	Aug. 1, 1900-'11
REFUNDING BONDS—	
4s, J&J, $31,000..	July 1, 1909 '28

Bonded debt, Aug. 1, '99	$55,000
Assessed valuation, '98..	3,200,000
Tax rate (per $1,000), '98	17·50
Population, 1899 (est.) ..	10,002

MONTCLAIR.—{JOHN H. PARSONS, Chairman. {SILAS STUART, Treasurer.

This town is situated in Essex County.

LOANS—	When Due
RAILROAD BONDS—	
5s, M&N, $110,000....	1899-1909
($10,000 due yearly on Nov. 1.)	
5s, M&N, $135,000.....	1910-1918
($15,000 due yearly on Nov. 1.)	
SCHOOL BONDS	
5s, J&J, $2,000.....	1900-1901
($1,000 due yearly on July 1.)	
5s, J&J, $112,000.....	July 1, 1902
5s, F&A, 2,000.....	1900-1901
($1,000 due yearly on Aug. 1.)	
5s, M&N, $26,000.....	1900-1921
(Part due yearly.)	
5s, F&A. $1,000	Aug. 1, 1900
4s, g., M&S, $36,000, g..	1900-1911
($3,000 due yearly on Sept. 1.)	

LOANS—	When Due
SCHOOL BONDS—(Con.)	
3½s. g. J&J, $12,000	July 1, '02-'13
SCHOOL MORTGAGES—	
5s, var., $28,500.....	
SEWER BONDS—	
5s, M&N, $150,000....	May 1, 1913
4s, J&D, $60,000.	June 1, 1905
Bonded debt Apr 1, 1899.	$674,500
Tax valuation, real.....	8,101,450
Tax valuation, personal.	1,146,500
Total valuation 1899....	9,247,950
Assessment about ⅔ actual value.	
Tax rate (per $1,000) 1899.	$30·60
Population in 1890 was....	8,656
Population in 1899 (est.) ..	12,000

INTEREST on the railroad bonds is payable at the office of the Mutual Benefit Life Insurance Co., Newark, N. J.; on the $150,000 of sewer bonds at the National Shoe & Leather Bank of New York City; on all other issues at the Bank of Montclair, Montclair, N. J.
TAX FREE.—All bonds are exempt from taxation.

NEPTUNE TOWNSHIP SCHOOL DISTRICT.—Situated in Neptune Township, Monmouth Co.

LOANS—	
School bonds, 5s.....	$97,800
Road bonds, 5s.....	11,252
Bonded debt Aug. 1, '97	97,052
Assessed valuation, real	2,469,049
Assess valua , personal	113,560

Total valuation 1896...	$2,582,609
Assessment about ⅔ actul value.	
Tp. tax rate (per $1,000) '96.	$19·70
School tax (per $1,000) '96.	4·09
Population 1897 (est.).....	8,000

NEWARK.—JOHN S. GIBSON, Comptroller.

Newark is situated in Essex County.

LOANS— NAME OR PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due	Principal. Outstand'g.
Annexation..... 1886	4	M & S	Mch. 1, 1906	$126,000
City improvement refunding..	4	M & S	Mch., 1923	1,500,000
City tax..... 1886	4	M & S	Mch. 1, 1906	158,000
Corporate..... 1878	6	F & A	Aug. 1, 1908	700,000
do 1880	5	J & D	June 1, 1910	500,000
Intercepting sewer..... 1888	4	A & O	Apr. 10, 1908	620,000
School bonds.....	4	.....	1899-1900	101,000
do do (high)..... 1897	3·35	.....	1917	200,000
do do 1898	4	.....	.....	100,000
Sewer..... 1879	6	M & S	Mch. 1, 1909	180,000
do 1 93	4	M & S	Mch. 1, 1907	30,000
Street improvement..... 1879	6	M & S	Mch. 1, 1909	270,000
do do and sewer. 1886	4	M & N	May 10, 1906	500,000
Street opening.....	4	1915	1915	100,000
Tax arrearage..... 1890	4½	J & J	1900	28,000
do 1889	4	J & J	July 1, 1899	51,000
do 1891	4	.....	1901	34,000
do 1892	4	.....	1902	33,000
do 1893	4	.....	1903	31,000
do 1894	..	.....	1904	53,000
do 1895	..	.....	1905	66,000
do 1896	..	.....	1906	66,000
do 1897	..	.....	1907	86,000
do 1898	.	.....	1908	58,000
Public Library..... 1897	4	J & J	June 1, 1927	300,000
Water debt.....	7	F & A	Aug. 1, 1906	50,000
do 1875	7	M & N	May 1, 1905	500,000
do 1879	5	M & N	May 1, 1909	100,000
do 1891	5	.....	1911	70,000
do 1885	4½	M & N	May 1, 1915	215,000
do 1888	4½	M & S	Mch. 6, 1918	20,000
do 1888	4	J & D	Dec. 2, 1908	20,000
do 1890	4	J & D	1910	20,000
do 1884	4	M & N	May 1, 1914	30,000
do 1886	4	M & N	May 1, 1916	12,000
do 1887	4	A & O	Apr. 1, 1917	15,000
do 1892	4	F & A	Feb. 1, 1922	6,450,000
do 1892	4	.....	1912	20,000
do 1893	4	.....	1913	55,000
do 1895	4	.....	1915	40,000
do 1896	..	.....	1916	40,000
do 1897	4	.....	1927	100,000
Market 1891	4	.....	1911	335,000

INTEREST is payable at office of City Treasurer and at local banks.

TAX FREE.—The city's bonds are all exempt from taxation.

TOTAL DEBT, SINKING FUNDS, ETC.—

	Dec. 1, 1898.	Jan. 1, 1898.	Jan. 1, 1897.
Tot. bond. debt (incl. water dbt.)	$14,113,000	$14,086,000	$13,773,000
Sinking funds	3,345,039	3,028,225	2,784,653
Net bonded debt	$10,677,961	$11,057,775	$10,988,347
Water debt (included above)	$7,757,000	$7,757,000	$7,757,000
Temporary loans (additional)	.....	$738,000	$932,000

The sinking fund receives each year an amount equal to about 3 per cent of the bonds outstanding.

Temporary loan bonds are only issued against such assets as unpaid taxes of the last two years which are not applied to the payment of tax-arrearage bonds, and unpaid assessments for street paving and sewer improvements.

DEBT LIMITATION.—The city's debt is limited by law to 15 per cent of the total valuation.

ASSESSED VALUATION.—Property is assessed at about 70 per cent of actual value:

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Total Tax per $1,000.
1899	$116,585,525	$29,072,213	$145,657,738	$.....
1898	111,979,904	27,798,994	139,778,898	21·00
1897	111,273,650	27,275,414	138,549,064	19·80
1896	108,872,790	26,130,716	133,483,311	19·60
1895	106,012,950	25,587,787	*130,085,787	19·80
1890	88,729,905	25,265,475	113,995,425	18 20
1880	65,733,315	17,631,095	83,364,410	.....

* Less indebtedness sworn off.

POPULATION.—In 1890 population was 181,830; in 1880 it was 136,508; in 1895, according to the State census, it was 215,807.

NEW BRUNSWICK.—{N. WILLIAMSON, Mayor. J. B. KIRKPATRICK, Tr.

This city is situated in Middlesex County.

LOANS— *When Due.*

REVENUE BONDS—
4s, M&N, $18,000....

SINKING FUND BONDS—
6s, M&S, $11,000..Sept. 1, 1902-3
6s, M&S, 41,000..1901, '02 & '03
6s, J&J, 141,500.. 1905 & 1906
5s, M&S, 22,000..Sept. 1, 1901-2
5s, M&S, 25,000..Sept. 1, 1902-3
5s, J&J, 15,000 Jan. 1, 1905-6
4½s, M&N, 12,000..May 1, 1907-8
4½s, A&O, 95,000....Oct. 1, 1919
4½s, ..., 65,000.....
4s, ..., 10,000.....
4s, M&N, 65,000....1907 & 1908
4s, M&S, *10,000..Mar., 1907-8
3s, M&N, *10,000..Nov. 1, 1908-9
3s, M&S, *40,000..Sept 1, 1917-18
4s, M&N, 62,000....Nov. 1, 1923

STREET AND SEWER BONDS—
6s, M&N, $15,000..... 1900

LOANS— *When Due*

STREET & SEWER BONDS—(Con.)
6s, M&N, $19,500..1900 & 1901
6s, M&N, 18,500..1901 & 1902
6s, M&N, 24,000..1902 & 1903
6s, M&N, 37,000..1903 & 1904
6s, M&N, 500..1904 & 1905
6s, M&N, 4,500..1905 & 1906
6s, M&N, 1,000..1906 & 1907
6s, M&N, 11,500..1907 & 1908

WATER BONDS—
7s, M&N, $50,000..Mch. 1, 1903-4
7s, M&N, 8,500 .....Nov., 1899 ($5,000 due yearly) to Nov. 1, 1900
7s, M&N, 10,000 ...Nov. 1, 1899

REFUNDING BONDS—
4s, M&N, $151,000....May 1, 1922
4½s, M&N, 68,000 ...Nov. 1, 1926
4s, M&N, 110,000....May 1, 1923
3½s, J&J, 22,000 Jan. 1, 1924
3½s, M&S, 48,000...Mar. 1, 1924

* The bond issues marked thus (*) are all held by the sinking fund.

TAX FREE.—The city's bonds are exempt from taxation.

INTEREST on all bonds payable at the National Bank of New Jersey, New Brunswick, where principal will be payable at maturity

TOTAL DEBT, SINKING FUND, ETC.—

	Apr. 1, 1899.	Apr. 1, 1898.	Apr. 1, 1897.
Total municipal debt	$1,286,400	$1,293,600	$1,570,600
Sinking funds and cash assets	268,440	225,230	441,994
Net debt	$1,017,960	$1,068,370	$1,128,606
Water debt, included above	68,500	132,500	190,500
Floating debt (included above)	30,900	6,500	9,500

CITY PROPERTY.—The city owns public buildings, steam fire engines, etc., and water works which cost $493,000. The gross earnings from the water-works for 1898 were $61,676, including rental of fire hydrants; the construction and expense account was $17,400.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows:

Year.	Real Estate.	Personal Property.	Total Assessed Valuation.	Rate of Tax per $1,000.
1898	$8,319,286	$1,981,956	$1·,301,241	$24·00
1897	8,574,176	2,042,375	10,616,551	26·00
1895	8,120,000	2,105,000	10,225,000	26·00
1890	7,900,000	2,150,000	10,050,000	24·60
1886	4,062,455	1,325,850	5,388,305	41·40
1880	4,173,000	1,243,000	5,416,000	35·81

POPULATION.—In 1890 population was 18,603; in 1880 it was 17,166; in 1870 it was 15,058; Police census, 1894, 20,338.

ORANGE.—{HENRY STETSON, Mayor. DANIEL A. DUGAN, City Clerk.

Orange is situated in Essex County. None of the city's bonds can be retired before maturity.

LOANS— *When Due.*

POOR HOUSE BONDS—
5s, J&D, $2,000.....Dec. 1, 1899
($1,000 due yearly) to Dec. 1, 1900

SCHOOL HOUSE BONDS—
5s, ... $1,800.....1903
5s, ..., 8,000. 1900-1901
5s, J&D, 3,000.....Dec. 1, 1902
5s, J&D, 5,000.....Dec. 1, 1903
4½s, ... 40,000.....1900 to 1907 ($5,000 due yearly.)
4½s, J&J, $60,000...1913 to 1918 ($10,000 yearly on July 1.)

SEWER BONDS—
5s, ..., $57,000.1929 to 1933
5s, J&D, 5,000 June 1, 1922
5s, J&D, 250,000.June 1, 1923 ($25,000 due yly) to June 1, 1932
5s, J&J, $30,000.....Jan. 1, 1904 ($5,000 due y'rly) to Jan. 1, 1909

LOANS— *When Due*

SEWER BONDS—(Con.)—
5s, J&J, $16,000...Jan. 1, 1910-11
5s, J&J, 20,000...Jan. 1, 1913-14
5s, J&J, 60,000.....Jan. 1, 1915 ($15,000 due y'rly) to Jan. 1, 1918
5s, J&J, $80,000 .....Jan. 1, 1919 ($20,000 due y'rly) to Jan. 1, 1922
5s, J&J, $50,000 .....Jan. 1, 1923 ($5,000 due y'rly) to Jan. 1, 1932
4½s, ..., $125,000...1915 to 1921
4½s, ..., 150,000...1904 to 1914
4s, J&D, 50,000...June 1, 1919 ($10,000 due y'rly) to June 1, 1922
4s, ... 60,000.....

TAX AND ASSESSMENT ARREARS—
4½s&5s, ..., $96,500..1900 1908
4½s&5s, ..., 32,100..1900-1908

WATER BONDS—
5s, A&O, 344,000.....Oct. 1, 1912

INTEREST is payable at the United States National Bank, N. Y., or at the Orange National Bank or Second National bank of Orange.

TOTAL DEBT, ETC.—

	May 1, '99	May 16, '98	May 1, 1897.	May 13, '96
Total municipal debt	$1,562,900	$1,515,200	$1,571,000	$1,618,800
Sinking funds and other assets	384,441	349,038	128,759	92,674
Net debt	$1,178,459	$1,166,162	$1,442,241	$1,526,126
Water debt (included above)	$344,000	$344,000	$344,000	$354,000
Floating debt	.....	20,000	.....	$20,000

The sinking fund receives yearly about $24,000, raised by taxation and from the water-works and other sources. The available assets consist of unpaid taxes ($118,526., assessments in arrears ($92,347), and cash in treasury ($28,823) and sinking fund of $144,745.

CITY PROPERTY is valued at $2,558,000.

ASSESSED VALUATION.—The city's assessed valuation (about one-half of the cash value) and tax rate for a series of years have been as follows:

Years.	Real Estate.	Personal Property.	Indebtedness to be deducted.	Total Assessed Valuation.	Tax Rate per $1,000
1898	$8,967,540	$976,179	$76,385	$9,943,719	$27·60
1897	8,816,819	1,020,637	.....	9,837,447	25·00
1895	7,630,600	794,400	.....	8,425,000	28·80
1890	5,950,000	782,000	137,920	6,732,000	27·00
1887	4,917,300	732,700	92,050	5,650,000	27·40
1880	3,919,700	529,100	.....	.....	21·00

POPULATION.—The estimated population in 1899 was 25,000 in 1890 it was 18,844; in 1880 it was 13,207; in 1870 it was 9,318.

PASSAIC.—R. B TINDALL Clerk.

This city is in the county of the same name.

LOANS— *When Due.*

CITY BONDS—
5s, J&D, $20,000..June 1, '00 '19
5s, J&J, 23,500..Jan. 2, 1902
5s, ..., 12,000.....1900-1914
5s, ..., 11,500.....1918
5s, ..., 25,000.Nov., 1900-'24
4½s, ..., 7,500.....1906
5s, ..., 30,000....1900 to 1911 ($2,500 yearly on Mar. 1.)
5s, J&D, 5,000.....Sept. 1, 1904
4½s, F&A, 7,500 ... Aug. 1, 1919

PUBLIC IMPROVEMENTS—
5s, ..., $65,000.....1900-1912

PUBLIC PARK BONDS—
5s, J&J, $33,000.....1905 ($3,000 due yearly) to 1915

SCHOOL HOUSE BONDS—
5s, J&J, $12,000.....1896 to 1906
4½s, J&D, 35,000....1913 to 1917 ($7,000 yearly on Dec. 1
5s, ..., $9,000.....1912
5s, ..., 16,000.....1900-1915
4½s, ... 46,000.....1899-1914

SCHOOL HOUSE BONDS—(Con.)—
4½s, J&D, $22,000.....Nov., '16-17

SEWER BONDS—
..s, ..., $60,000.. .....

STREET IMP. BONDS—
4½s, ..., $50,000.....1913-1917 ($5,000 yearly to July 1, 1913, and 1914, $10,000 in 1915, $15,000 in 1916 and 1917.)

TAX BONDS—
..s, ..., $17,000.....

Bonded debt Jan. 1, '99.	$502,418
Floating debt....	220,019
Total debt Jan. 1, 1899..	722,437
Sinking fund and cash...	177,035
Net debt Jan. 1, 1899....	545,402
Tax valuation, real.....	7,323,430
Tax valuation, personal	1,062,523
Total valuation 1898....	8,385,953

Assessment is ⅖ actual value.

Total tax (per $1,000) '98...	$27·80
Population in 1890 was.....	13,028
Population in 1880 was.....	6,532
Population in 1899 was.....	22,000

INTEREST is payable at Passaic National Bank, Passaic, N. J.

PASSAIC CO.—{GEORGE W. BOTBYL, Clerk. P. H. SHIELDS, Collector.

County seat is Paterson.

LOANS— *When Due.*

BRIDGE BONDS—
5s, A&O, $13,000.....Oct. 1, 1905
5s, J&J, 33,000..... ——
5s, F&A, 12,000.....Feb. 1, 1904

ROAD BONDS—
5s, F&A, $20,000.....Feb. 1, 1900
5s, M&S, 30,000 Mar. 1, 1900-'01
5s, M&N, 25,000.....1901
5s, J&J, 20,000 ..... ———

COURT HOUSE BONDS—
4s, J&J, $100,000...Jan. 1, '02-'03
4s, F&A, 100,000..Feb. 1, '08-'09

COURT HOUSE BONDS—Con.)—
4s, F&A, $100,000. Feb., 1910 & '11

REBUILDING BRIDGE BONDS—
5s, M&S, $24,000 1905
5s, M&S, 40,000.....1906

Interest is payable in Paterson.

Total debt July 1, '99...	$4 06,000
Tax valuation, real.....	51,671,534
Tax valuation, personal	9,086,097
Total valuation 1898....	60,757,631

Assessment about ⅓ actual value.

Population in 1890 was....	105,046
Population in 1898 was...	150,087

PATERSON.— This city is in Passaic County.

LOANS— *When Due.*

CITY HALL BONDS—
5s, M&N, $115,000..May, '97-1907
5s, A&O, 155,000.....part yearly
4½s, M&N, 120,000..... ———
4s, J&J, 100,000..... ———
4s, ... , 30,000.....1908

SEWER BONDS—
6s, J&D, $3,000.....1902
5s, J&D, 16,000..... 1902
5s, M&S, 30,000.....1902
4s, ..., 18,000 1913

SCHOOL BONDS—
7s, J&D, $7,000.....1900
7s, J&D, 20,000.....1901 to 1904
5s, J&J, 50,000.....1907
5s, F&A, 50,000 .....Aug. 1, 1908
4½s, A&O, 25,000.....Oct. 1, 1910
4½s, A&O, 25,000.....Oct. 1, 1911
4s, A&O, 50,000.....1913-15 ($25,000 on April 1.)
4s, ..., $15,000..... 1918
4s, ..., 50,000 ..... ———

STREET IMPT. BONDS—
4s, ..., $97,000.....July 1, 1908
4s, ..., 150,000.....1909

FUNDED DEBT—
6s, J&D, $5,000.....1900

WAR BOUNTY BONDS—
7s. J&D, $21,500 1900

LOANS— *When Due.*

RENEWAL BONDS—
6s, M&N, $30,000 1901
6s, F&A, 60,000....1903 to 1904
6s, J&D, 20,000.....1905
6s, M&S, 14,500.....1903
5s, A&O, 9,500 ....
4s, J&D, 23,000.....
4½s, J&D, 47,000.....1904
4½s, J&D, 58,000.... 1906
4½s, J&D, 42,000.....1906
5s, J&D, 41,000.....1907
4s, J&D, 100,000....1908 to 1916
4s, J&D, 32,400 ....1909 to 1911
4s, J&D, 34,500..... 1913
4s, J&D, 85,000.....1914
4½s,.... 59,000.....1917
4s, ..., 20,000.....1908

SEWER APPROPRIATIONS—
4s, J&D. $65,500.....1900 to 1905
4½s, J&D, 36,000.....1909
5s, J&D, 67,000..... .....
5s, M&N, 14,000..... .....

PARK BONDS—
4s, A&O, $125,000..1908 to 1921
4s, J&D, 20,000..... .. 1921
5s, J&D, 15,000.....1901
5s, J&D, 15,000.....1911

PAR VALUE OF BONDS—Most of the bonds are for $500 each.

INTEREST is payable at the City Treasurer's office.

TOTAL DEBT.—

	Mar. 18, '98	Mar. 20, '96.	Mar. 20, '95.	Mar. 20, '94.
Total bonded debt	$2,548,000	$2,551,000	$1,861,500	$1,532,000
Bills payable, certificates, &c	623,898	416,572	929,114	942,305
Total debt	$3,171,898	$2,967,572	$2,790,614	$2,474,305

FREEDOM FROM TAXATION—The city taxes none of its bonds.

ASSESSED VALUATION—The city's assessed valuation (about three-fourths of the cash value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Assessed Val.	Rate of Tax per $1,000.
1898	$37,934,677	$7,445,959	$45,380,636	$25·00
1897	37,223,438	7,207,981	44,431,419	25·00
1896	36,320,148	7,243,536	43,563,684	25·00
1895	33,383,259	6,837,093	40,220,352	25·00
1890	23,981,681	4,947,009	28,928,690	25·00
1880	16,348,608	3,544,517	19,893,125	21·10

POPULATION—In 1890 population was 78,347; in 1880 it was 51,031; in 1870 it was 33,579; in 1895 it was 97,344.

PERTH AMBOY.—{JAMES L. COMPTON, Mayor. GARRET BRODHEAD, Treas.

This city is in Middlesex County.

LOANS—
SCHOOL BONDS—
4s, g., M&S, $25,000..Sept. 1, 1918
4s, ..., 10,000.....1919
PAVING BONDS—
4s, g, $2,000. 1908
TAX ARREARAGE BONDS—
4s, F&A, $40,000.....Aug. 1, 1909
REFUNDING WATER BONDS—
4½s, $17,000.....Jan., 1929

School bonds..... $54,000
Assessment bonds, etc... 185,300
Bonded debt Mar. 1, '99. 573,300
Sink fund and cash..... 131,862
Water debt (included).... 307,000
Tax valuation, real.....3,425,600
Tax valuation, personal. 224,850
Total valuation 1899....3,650,450
Total tax (per $1,000) '99....$24·90
Population in 1890 was..... 9,512
Population in 1897 (est.)...15,000

PHILLIPSBURG.—This town is in Warren County.

STREET AND SEWER BONDS—
4s, A&O, $60,000.....Oct. 3, 1917
4s, A&O, 9,500.....1906 & 1914
Total debt May 1, 1898..$104,075
Tax valuation, real.... 3,108,700
Tax valuation, personal 857,735

Total valuation 1898...$3,966,435
Assessment about ¾ actual value.
Tax rate (per $1,000) '98...$18·00
Population in 1890 was.....8,644
Population 1898 (est'd).....10,500

PLAINFIELD.—GEO. W. ROCKFELLOW, Mayor.

This city is in Union County.

Sewer 4s,1899-1927..... $116,000
Floating debt..... 18,215
Total debt Jan. 1,1899.. 134,215
Assessed valuation.....6,615,100
Assessed valuation..... 1,531,900

Total valuation 1898...$8,147,000
Assessment about ½ actual value.
Total tax (per $1,000) '98...$24·20
Population in 1890 was.....11,267
Population in 1895 was.....13,629

RAHWAY.—CHAS. B HOLMES, Mayor. R VANDERHOVEN, Treasurer.

This city, of Union County, was declared bankrupt in 1882, and a compromise of the debt exclusive of the water debt ($185,000) was forthwith agreed to with most of the leading creditors at 35 cents on the dollar, the debt, exclusive of water debt, then amounting to about $1,200,000. This settlement was completed in 1894, and interest is now paid promptly on the new bonds. The water bonds were renewed in 1891 at 4 per cent, an agreement having been made in 1890 by which all accrued interest at 7 per cent was adjusted at the 35 per cent rate. Interest on the water bonds is also promptly paid.

LOANS— *When Due.*
ADJUSTMENT BONDS 1882—
4s, M&N, $589,407...Nov. 1, 1922
Subject to call at any time.
SCHOOL BONDS—
4½s, J&J, $35,000...Mar. 1, 1918
WATER BONDS RENEWED—
4s, J&J, $185,000. July 1, 1932
Total debt July 1, 1898...$624,407

Water debt additional.. $185,000
Assessed valuation..... 2,816,450
Assessed valuation..... 385,125
Total valuation 1898... 3,201,575
Total tax (per $1,000) '98 ..$27·90
Population in 1890 was.....7,105
Population in 1880 was.....6,455
Population in 1895 was.....7,945

Interest payable at Mercantile Trust Co., New York City.

All bonds are exempt from taxation when held in New Jersey.

RED BANK.—E. O. DAVIS, Chief Commissioner.

This town is in Monmouth County.

LOANS— *When Due.*
WATER-WORKS BONDS—
5s, ..., $60,000..... 1914
4s, ..., 25,000..... 1919
Bonded debt Jan. 1,'99....$85,000

Assessed valuat'n '98..$2,784,645
Tax rate (per M.) '98..... 5·50
Population in 1890 was 4,145
Population in 1898 (est.)....6,000

RUTHERFORD.—EDWARD J. TURNER, Mayor. JOSEPH W. BURGESS, Clerk.

Is in Bergen County. The bonds are exempt from taxation

LOANS— *When Due.*
ROAD AND SEWER BONDS—
4½s, J&J, $75,000....July 1, 1922
Bonded debt Feb. 1, '99.. $75,000
Floating debt..... 73,922
Total debt Feb. 1, 1899.. 148,92

Tax valuation, real.....$3,621,684
Tax valuation, personal. 330,291
Total valuation 1898.. .3,951,975
Assessment about ½ actual value.
Total tax (per $1,000 '98..$18·60
Population in 1890 was.....2,293

INTEREST is payable in gold at the Nat Bank of the Republic, N.Y.

SADDLE RIVER.—This township is in Bergen Co.

LOANS— *When Due.*
HIGHWAY BONDS—
5s, F&A, $90,000.Aug. '98 to 1923
Bonded debt Feb.19, '98 $90,000
Floating debt 4,713
Total debt Feb 19, '98. 94,713

Bonds are exempt from taxation.
Sinking fund..... $4,200
Net debt Feb. 19. 1898. 90,513
Tax valuation 1898..... 939,235
Total tax (per M.) '98.. $27·90
Population in 1890 was 2,197

INTEREST at People's Bank & Trust Co., Passaic, N. J.

SOMERSET CO.—W. J. LOGAN, Director. E. B. ALLEN, Collector.

County seat is Somerville.

LOANS— *When Due.*
COUNTY NOTES.
5s, var.....$82,175....On demand
Total debt May 10, '99. $82,175
Tax valuation, real.....15,927,980

Tax valuation, person'l.$5,663,847
Total valuation 1898...21,591,827
County and school tax '98....$5·20
Population in 1898 was.....31,737
Population in 1890 was.....28,311

INTEREST payable at County Collector's office.

SOUTH AMBOY.—JOSEPH F. FULTON, Clerk.

This borough is in Middlesex County.

LOANS— *When Due.*
WATER-WORKS BONDS—
5s, ..., $26,000.....1999-1911
DOCK BONDS—
5s, ..., $25,000.Oct. 1, 1899-1923
Bonded debt July 1,1899. $51,000
Sinking fund..... 4,283

Net debt July 1, 1899... $46,717
School Dist. debt (add'l). 8,300
Assessed valuation, '98. 1,320,850
Assessm't about 75% actual value.
Tax rate (per $1,000), 1898.$15·60
Population 1890..... 4,330
Population 1898 (est.).....7,000

SOUTH ORANGE.—E. V. CONNETT, Pres. T. G. CONWAY, Treas.

This village is in Essex County.

LOANS— *When Due.*
REFUNDING BONDS—
4s, ..., $58,000..... 1929
(Subject to call 1919.)
BUILDING BONDS—
5s, J&J, $25,000.....July 1, 1910
SEWER BONDS—
5s, F&A, $25,000.... Aug. 1, 1922

WATER BONDS—
5s, A&O, $35,000.....Oct. 1, 1915
Bonded debt Mar. 31, 1899.$85,000
Tax valuation, real.....3,115,000
Tax valuation, personal. 352,000
Total valuation 1899....3,467,000
Total tax (per $1,000), '99..$20·00
Population in 1890 was.....3,106
Population in 1899 (est.)....4,500

Principal and interest of bonds are payable in gold.

SUMMIT.—GEO. WILCOX, Mayor, DANIEL C. DAY, Clerk.

This city is in Union County.

LOANS— *When Due.*
SCHOOL BONDS—
5s, semi-an., $10,500..Jan. 1, 1900
($1,500 due yearly) to Jan. 1, 1906
SEWER BONDS—
6s, semi-an., $60,000..Jan. 1, 1900
($10,000 due y'rly) to Jan. 1, 1905
Interest payable at Summit.
Bonded debt Feb. 1, 1898. $82,000

Floating debt (additional).$10,120
Sinking fund 12,511
Tax valuation, real..... 1,986,800
Tax valuation, personal 270,240
Tax valuation 1898..... 2,257,040
Tax rate (per $1,000) 1898.$29·20
Average school tax..... 2·60
Population in 1895 was.....4,819
Population in 1890 was.....3,502

TRENTON.—W. J. B. STOKES, Treasurer.

Trenton is in Mercer County. The sinking funds are well maintained and the water works are much more than self supporting.

LOANS— NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g
Alms House.....1894	4	.....	1904	$1,700
City Hall Improv't..1897	4	.....	1907	2,000
Contingent bond....1897	..	.....	Nov. 22, 1907	2,000
do do ..1899	4	F & A	1909	2,000
Coupon bonds.....1895	4	F & A	Aug. 1, 1900 to '09 ($7,900 due y'rly.)	79,000
Fire Department.....1892	4	.....	1912	45,000
do do 1898	4	A & O	1908	2,880
Funding 1881	4	J & J	July 1, 1911	170,000
do 1885	4	M & N	May 1, 1905	130,000
do 1898	3½	... .	1908	50,000
Park improvement...1891	5	.....	Dec. 1, 1916	5,000
do do ...1888	4	J & D	June 15, 1913	69,000
do do ...1891	4	.....	May 1, 1916	25,000
do do ...1892	4	.....	July 1, 1917	5,000
do do ...1893	4	.....	1918	27,000
Pavem., Clinton Ave.1896	4	.....	1906	4,000
do do 1898	4	J & J	1928	6,160
Police Department..1890	4	.....	Dec. 15, 1910	18,000
do do ..1895	4	.....	1905	6,000
Poor emergency.....1892	4	.....	Feb. 15, 1902	3,200
Poor, alms h.& print'g.'95	4	.....	1905	5,700
Poor bonds.....1897	4	.....	1907	2,000
do 1889	4	F & A	1900	1,500
School house.....1891	5	.....	Aug. 1, 1901	14,000
do do 1890	4	.....	Dec. 15, 1900	6,000
do do 1891	4	.....	Feb. 16, 1911	22,000
do do 1893	4	.....	May 15, 1913	18,000
do do 1892	4	.....	Oct. 1, 1917	9,000
do do 1893	4	.....	Jan. 16, 1918	6,000
do do 1894	4	.....	1914	18,000
do do 1896	4	.....	1916	21,000
do do 1897	4	.....	1917	8,000
do do 1897	4	.....	Jan., 1918	14,500
do do 1899	3½	.....	1929	25,000
Special school-h. loan.1888	4	J & J	July 1, 1908	12,000
do do do 1888	4	A & O	Oct. 1, 1908	8,000
Sewer bonds.....1891	5	.....	Dec. 1, 1901	22,600
do 1892	4	.....	Aug. 1, 1902	28,000
do 1892	4	.....	Sept. 1, 1902	26,000
do 1893	4	.....	Jan. 14, 1903	39,000
do 1893	4	.....	Aug. 1, 1903	45,000
do 1894	4	.....	1904	101,000
do 1895	4	.....	1905	240,800
do 1896	4	.....	1906	158,400
do 1897	4	.....	1907	51,600
Sewer Commission'rs.1897	4	.....	1907	17,100
do do 1898	4	J & D	1908	1,800
Volunteers, 1864.....	6	J & D	June 16, '00-1903 $5,000 yearly.	15,000
do 1864.....	6	F & A	Feb. 9, 1900	10,000
Refunding Bonds, 1897...	..	.....	Apr. 16, 1907	26,500
do do 1897...	..	.....	Aug. 13, 1907	29,000
do do 1897...	..	.....	Nov. 10, 1907	8,200
do do 1898...	..	.....	1908	45,000
do do 1898...	4	M & S	Sept. 5, 1908	72,000
do do 1899 ..	3½	F & A	1909	50,900
CHAMBERSBURG BONDS, ASSUMED:				
Parks, 1888.....	5	A & O	Apr. 20, 1913	13,000
Subject to call in 1898.				
Redemption, etc...1885-6	5	Semi-an.	1905 & 1906	36,000
Subject to call after 10 years.				
WILBUR BONDS, ASSUMED:				
School.....1893	5	A & O	1900-1914	14,500
do 1893	5	M & S	1900-1913	11,000
Improvement.....1893	5	J & J	1913	15,000
do 1895	5	F & A	1915	15,000
LOANS PAYABLE BY SPECIAL ASSESSMENT:				
Assessed upon city—				
Street improvement..1891	5	.....	1901	5,421
do do ..1893	5	.....	1903	7,185
do do ..1890	4	.....	Apr. 15, 1900	2,733
do do ..1891	4	.....	Feb. 16, 1901	2,275
do do ..1892	4	.....	Aug. 1, 1902	2,483
do do ..1894	4	.....	1904	3,801
do do ..1895	4	.....	1905	12,625
do do . 1896	4	.....	1906	4,196
do do ..1897	4	.....	1907	4,769
do do ..1898	4	M & N	19.8	29,418
Assessed upon property benefited—				
Pavement.....1893	5	.....	Nov. 15, 1903	22,815
do 1891	4-5	.....	1901	46,504
do 1890	4	.....	Apr. 15, 1900	16,967
do 1892	4	.....	Aug. 1, 1902	15,517
do 1894	4	.....	1904	19,898
do 1895	4	.....	1905	27,875
do 1896	4	.....	1906	29,504
do 1897	4	.....	1907	27,431
do 1898	4	M & N	1908	5,567
WATER LOANS REPORTED SEPARATELY:				
City water.....1893	4	.....	May 15, 1913	75,000
do 1897	4	J & J	Jan. 1, 1917	175,000
do 1898	4	J & J	Jan. 1, 1927	175,000
Chambersburg water, 1885	5	.....	1905	11,000
do do 1886	5	F & A	Feb. 5, 1906	5,000
do do 1886	5	J & J	July 1, 1906	7,000
do do 1887	5	J & J	1907	20,000
do do 1896	4	.....	1906	45,000

INTEREST is payable at Treasurer's office in Trenton.

TOTAL DEBT, ETC.—The subjoined statement shows Trenton's total municipal debt, the sinking fund held by the city against the same, and the water debt, in the years named.

	Mar. 1,'99.	*Mar.* 1,'98.	*Mar.* 1,'97.	*Mar.* 1, '96.
Total bonded debt....	$3,001,165	$2,730,950	$2,422,700	$1,775,900
Sinking funds.....	1,028,555	886,506	518,192	463,224
Net debt.....	$1,972,610	$1,844,444	$1,904,507	$1,312,676
Water debt inc. above	$795,504	$343,500	$343,500	$123,500

CITY PROPERTY.—The total value of property owned by the city s estimated at $2,967,200, including water works, $2,000,000.

ASSESSED VALUATION.—Property assessed "at about one-half actual value."

Years.	Real Estate.	Personal Property.	Deductions.	Net Valuation.	Rate of Tax per $1,000.
1898....	$24,903,677	$5,409,615	.....	$30,313,292	$21·50
1897....	23,992,680	6,227,132	1,360,142	28,859,670	.....
1896....	23,616,407	6,500,000	1,449,692	28,696,715	21·50
1895....	22,940,786	5,496,217	.....	28,437,003	20·00
1890....	20,199,162	6,981,643	1,484,959	25,695,846	.....

POPULATION.—In 1890 population was 57,458; in 1880 it was 29,910.

UNION.—This town is in Hudson County.

LOANS—	When Due.
SCHOOL HOUSE BONDS—	
5s, ..., $2,000	Feb. 1, 1900
..., ..., 43,000	1902-1915
SEWER BONDS—	
5s, ... $45,000	Jan. 1, 1900
($5,000 due y'rly) to	Jan. 1, 1908
..... $15,000	Jan. 1, 1913
5s, J&J, 150,000	Jan. 1, 1900
($10,000 due yearly) to	Jan. 1, 1914

TOWN HALL CONSTRUCTION—	
5s, ... $18,000	July 1, 1900
($2,000 due y'rly) to	July 1, 1908
Bonded debt Mar 20, '98.	$321,000
Floating debt.....	36,146
Total debt Mar. 20, '98..	357,146
Total valuation 1898....	3,834,200
Tax rate (per $1,000) 1896.	$26·00
Population 1890 was.....	10,643
Population 1898 was.....	93,174

UNION CO.—{J. F. HUBBARD, Director. {E. M. WOOD, Collector.

County seat is Elizabeth.

LOANS—	When Due.
DEFICIENCY BONDS (freshet)—	
5s, J&J, $9,000	May 1, 1900
6s, J&J, 42,000	1901 to 1907
ROAD BONDS—	
4s, J&J, $350,000	1901 to 1910
Subject to call after ten years.	
WAR BONDS—	
6s & 7s, J&J, $1,000	1899 & 1900
..... $26,000	1907 to 1909

Sheridan House Pur. bds..	$28,000
Interest payable at Elizabeth.	
Total debt May 9, 1899.	$463,000
Tax valuation, real.....	34,431,565
Tax valuation, person'l.	5,518,185
Total valuation 1898...	39,949,750
Assessment about $\frac{3}{5}$ actual value.	
County tax (per $1,000) 1898.	$5·27
Population in 1890 was....	72,467
Population 1898.....	90,000

All bonds issued by this county are exempt from taxation.

WEEHAWKEN.—

This township is in Hudson County. (P. O. Station 1, Hoboken.)

LOANS—	When Due.
ROAD AND SEWER BONDS—	
5s, semi-an., $29,000	1905
SCHOOL BONDS—	
5s, semi-an., $25,000	1904
5s, semi-an., 20,000	1911
SEWER NOTES—	
6s, ..., $9,762	

Bonded debt Mar. 15, '98	$74,000
Sinking fund.....	2,000
Net debt Mar. 15, '98....	72,000
Tax valuation, real.....	2,292,850
Tax valuation, personal.	191,800
Total valuation 1898....	2,414,650
Tax rate (per $1,000) 1898.	$17·00
Population in 1890 was.....	1,943

WESTFIELD.—

This town is in Union County.

LOANS—	When Due.
SCHOOL BONDS—	
5s, ..., $15,000	Nov., 1910
5s, ..., 10,000	Nov., 1920
SEWER BONDS—	
4s, J&J, $30,000	July 1, 1927
(Optional after July 1, 1917.)	
4½s, J&J, $24,000	1900 to 1907
($3,000 yearly on July 1.)	

Bonded debt Feb. 15, '98.	$85,000
Assessed valuation, real.	1,578,500
Ass'd valuation, pers'l..	129,850
Total valuation 1898....	1,708,350
Tax rate (per $1,000) '98...	$25·20
Population 1897 (est.)	4,500
Population 1890.....	2,739

WEST HOBOKEN.—{F. A. SCHWARTZ, Treasurer. {JOHN P. McMAHON, Clerk.

This town is situated in Hudson County.

LOANS—	When Due.
ASSESSMENT BONDS—	
6s, J&J, $ 4,000	July 1, 1900
SCHOOL BUILDING & SITES—	
5s, J&J, $52,500 ...	July 1, 1900
($5,500 due yearly) to	July 1, 1909
4s, M&S, $45,000	Mar. 1, 1902 to
($1,500 due yearly)	Mar. 1, 1931
REDEMPTION BONDS—	
5s, M&N, $50,000	Nov. 1, 1904
5s, J&J, 25,000	Jan. 1, 1906

REDEMPTION BONDS—(Con.)	
4½s, J&J, $24,750	Jan. 1, 1908
5s, J&J, 30,000	Jan. 1, 1902
ASSESSM'T & RENEWAL BONDS—	
6s, ...$21,500	Jan. 1, 1905
6s, ... 10,000	Jan. 1, 1900
6s, ... 27,000	July 1, 1910
6s, ... 9,000	Jan. 1, 1911
6s, ..., 7,000	July 1, 1911
5s, A&O, 20,000	Apr. 1, 1901
4½s, ..., 1,200	July 1, 1903

INTEREST is payable at the First National Bank of Hoboken and Hudson Trust & Savings Institution.

TOTAL DEBT, ETC.—The total bonded debt on April 1, 1899, was $372,400; floating debt, $119,678; total debt, $492,128.

ASSESSED VALUATION in 1898 of real estate was $5,095,250 of personal property, $319,280; total, $5,414,530; total tax rate (per $1,000), $23·60.

POPULATION.—The population in 1890 was 11,665; in 1880 it was 5,441; in 1870 it was 4,132; in 1899 (estimated) 25,000.

WEST ORANGE.—{FRED. CUMMINGS, Chairman. {JOS. McDONOUGH, Clerk.

This town is situated in Essex Co.

LOANS	When Due.
REDEMPTION BONDS—	
4½s, J&J, $25,000	July 1, 1916
ROAD BONDS—	
7s, J&D, $74,000	June 1, 1902
SCHOOL BONDS—	
4s, g., A&O, $50,000	1913-1922
($5,000 yearly on April 1.)	
4s, F&A, $15,000	Feb., '10 to '12

Bonded debt Mar. 11, '98	$99,000
Assessed valuation, real.	3,233,425
Ass'd valuation, pers'l...	303,400
Total valuation 1898	3,536,825
Assessment about ½ actual value.	
Tax rate (per $1,000) '98...	$26·80
Population in 1890 was.....	4,358
Population in 1898 (est.)	6,000

INTEREST is payable at the Orange National Bank, Orange, N. J.

TAX FREE—All of the West Orange bonds are exempt from taxation.

WOODBURY.—{SAMUEL H. LADD, Mayor. {D. T. MATHERS, Clerk.

This city is in Gloucester County.

LOANS—	When Due.
CITY BONDS—	
4s, Dec., $3,000	Dec., '99-'01
WATER BONDS—	
4s, F&A. $50,000	Feb. 1, 1901
($10,000 ev'ry 5 yrs.) to	Feb. 1, 1921
4s, F&A, $12,000	Feb. 1, 1926
Total debt Feb. 1, 1899 ...	$65,000
Sinking fund, etc	6,730

Net debt Feb. 1, 1899....	$58,270
Assessed val'tion, real....	1,905,700
Ass'd valuation, pers'l...	435,500
Total valuation 1898....	2,341,200
Assessm't 65 to 70 p. c. act value.	
Total tax (per $1,000) '98..	$17·20
Population in 1890 was.....	3,911
Population in 1880 was.....	2,298
Population 1899 (estimated)	4,000

TAX FREE.—All of the above bonds are exempt from taxation.

ADDITIONAL STATEMENTS.

In the table below we give statements regarding all minor civil divisions in the State of New Jersey which have reported an indebtedness of over $10,000, and which are not represented among the foregoing detailed returns. We add in each case the population from the Census of 1890.

Place—	Total Debt.	Assessed Valuation.	Tax rate per $1,000.	Population in 1890.
Allendale (Boro.), Bergen Co...	$10,000	$244,425	$22·30	.....
Allenhurst, Monmouth Co.....	60,000	685,000	.....	.....
Anglesea (Boro.), Cape May Co.	15,500	187,480	30·00	161
Atlantic County	37,000	18,504,828	.....	28,836
Avalon (Boro.), Cape May Co..	10,000	171,300	28·10	.....
Beach Haven (Boro.), Ocean Co.	18,500	318,450	19·80	.....
Belmar (Boro.), Monmouth Co.	125,000	1,166,450	20·00	.....
Bergenfield (Boro.), Bergen Co.	10,200	329,780	27·00	.....
Bordent'wn (City), Burl'gt'n Co.	21,800	1,551,613	10·30	4,232
Bordent'n (Townsh.), Burl. Co.	11,750	1,239,558	12·00	858
Bound Br'k (Bor.), Somers't Co.	26,800	1,234,760	17·50	1,462
Bradley Beach (Bor.), Mon. Co.	26,000	370,500	32·00	.....
Bridgewater (Tp.), Somerset Co.	11,000	6,293,470	13·20	9,323
Brigantine, Atlantic Co.....	30,000	236,775	27·60	.....
Camden County.....	56,000	37,163,158	8·10	87,687
Cape May County.....	14,000	6,749,029	.....	11,268
Carlstadt (Boro.) Bergen Co..	10,500	542,178	38·30	1,549
Chatham (Boro'gh), Morris Co.	45,000	619,370	22·50	2,136
Chester (Twp.), Burlington Co.	40,000	2,747,998	17·60	3,768
Cliffside Park (Bor.), Berg. Co.	12,050	272,320	22·30	.....
Clinton (Tp.), Essex Co.....	10,043	704,256	21·40	.....
Cranford (Twp.), Union Co....	100,000	1,235,175	25·40	1,717
Deckertown (Bor.), Sussex Co.	60,000	666,585	16·77	.....
Delford (Boro.), Bergen Co....	19,000	655,210	25·25	.....
East Newark (Bor.), Hudson Co	40,000	1,810,200	14·80	.....
E. Rutherford (Bor.), Bergen Co	21,095	869,785	36·40	.....
Englewood (City), Bergen Co..	12,000	4,838,760	.....	.....
Ewing (Twp.), Mercer Co.....	16,250	1,542,453	14·65	3,129
Freehold (Tp.), Monmouth Co	15,000	4,283,220	8·20	5,097
Frelinghuysen (Tp.), Warren Co	86,515	647,472	9·00	879
Glassboro (Tp.), Gloucester Co.	11,000	1,049,650	17·00	2,642
Hamilton (Twp.), Mercer Co..	10,500	2,238,423	11·00	4,163
Hammonton (T'n), Atlantic Co.	18,191	986,948	17·60	3,833
Hasbr'k Heights (B.), Berg. Co.	22,900	852,290	32·40	..
Hightstown (Bor.), Mercer Co.	20,500	981,335	15·60	1,875
Holly B'ch (Bor.), Cape May Co.	31,700	205,857	37·50	217
Irvington (Town), Essex Co...	43,653	1,681,050	21·40	.....
Jefferson (Twp.), Morris Co...	13,000	509,750	14·40	1,611
Keyport (Town), Monmo'th Co.	68,000	1,344,158	9·66	3,411
Lakewood (Twp.), Ocean Co...	17,000	1,928,025	21·81	730
Lodi (Boro.), Bergen Co.....	24,000	355,965	25·60	998
Matawan (Twp.), Monmo'th Co.	15,000	429,376	16·23	3,183
Maywood (Boro.), Bergen Co..	19,000	608,460	25·60	400
Merchantville (Bor.), Camd. Co.	46,500	705,170	27·00	1,225
Midl'nd Park (Bor.), Bergen Co.	10,550	316,325	19·90	.....
Millburn (Twp.), Essex Co.....	42,500	1,562,350	20·00	2,437
Monmouth Co.....	182,525	52,376,287	8·93	69,128
Morris County.....	400,000	27,623,918	7·35	.....
Mt. Arlington (Bor.), Morris Co	23,500	407,105	19·98	.....
Neptune (T'wn) Monmouth Co.	28,000	2,558,800	20·80	8,333
Neptune City (Bor.), Mon. Co.	22,100	494,520	21·16	-
Newton (Town), Sussex Co....	118,000	2,483,155	17·60	3,003
Northampton (Tp.), Burling. Co.	28,550	2,300,692	18·00	5,376
No. Bergen (Twp.), Hudson Co.	26,219	3,789,185	14·20	5,715
No. Plainfield (B.), Somerset Co.	37,000	2,438,375	21·90	.....
Ocean City, Cape May Co.....	62,500	2,201,072	26·40	452
Orvil (Twp.), Bergen Co.....	26,738	415,010	25·40	1,690
Palmyra (Tp.), Burlington Co.	34,714	540,930	22·40	1,903
Pompton Lake (B.), Passaic Co.	19,048	303,300	30·80	2,153
Pompton (Twp.), Passaic Co...	35,500	538,800	35·20	.....
Princeton (Bor'gh), Mercer Co.	29,895	2,683,855	18·00	3,422
Raritan (Town), Somerset Co.	15,804	.....	15·40	.....
Ridgewood (Twp.), Bergen Co.	25,000	1,232,910	24·40	1,841
Rockaway (Boro.), Morris Co..	25,000	345,500	23·50	.....
Roselle (Boro.), Union Co.....	17,650	905,900	22·40	.....
Salem (City), Salem Co.....	35,000	3,747,325	12·90	5,516
Salem County	33,207	16,629,905	3·20	25,151
Sea Isle City (B.), Cape May Co.	$45,705	$547,000	$30·00	766
Somerville (T'n), Somerset Co.	19,397	.....	.....	3,861
Union (Twp.), Bergen Co.....	43,595	1,088,795	40·80	.....
Wallington (Bor.), Bergen Co.	15,500	499,820	31·50	.....
Warren County.....	25,100	20,821,539	6·21	.....
Weehawken School District...	60,000	2,699,000	17·00	*5,000
W. New York (T'n), Hudson Co.	19,000	2,587,150	14·75	.....
Wildwood (Bor.), Cape May Co.	11,450	163,385	35·00	.....
Woodbridge (Tp.), Middlesex Co.	11,000	2,332,605	22·00	4,665
Woodstown (Boro.), Salem Co.	40,000	1,199,385	12·80	556

* Later estimate of population.

State of Pennsylvania.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State - -	One of Original Thirteen
Total area of State (square miles) - - - - -	45,215
State Capital - - - - - - - -	Harrisburg
Governor (term expires 3d Tues. Jan., 1903) -	Wm. A. Stone
Secretary of State* (term expires Jan. 1903) -	W. W. Griest
Treasurer (May 1, 1900) - - - -	James S. Beacom

Legislature meets biennially in odd years on the first Tuesday in January, and there is no limit to the length of the sessions.

* Appointed by Governor, and holds his office at Governor's pleasure.

HISTORY OF DEBT.—For a history of Pennsylvania's State debt from 1789 to 1893, see the STATE AND CITY SUPPLEMENT of 1893, pages 63 and 64. The details of the debt as it now exists are subjoined.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Agricultural College b'ds, '72.r	6	F & A	Feb. 1, 1922	$500,000
Funding loan, 1881.....r	4	F & A	Feb. 1, 1912	4,521,250
do 1881.....r	3½	F & A	Feb. 1, 1912	1,642,900
Proceeds of farm sale, 1887...	6	Quar.	{Held in State Treasury.}	17,000
Unfunded debt.....	Has ceased.		Past due.	134,149

PAR VALUE OF BONDS.—These bonds are in pieces of $50, $100 and multiples of $100.

INTEREST on the Agricultural College loan is payable at the State Treasurer's office in Harrisburg; on all other bonds at Farmers' & Mechanics' Bank in Philadelphia.

TOTAL DEBT, ETC.—The subjoined statement shows Pennsylvania's total public debt, the sinking fund held by the State against the same, and the State's unfunded debt, on the dates indicated.

	Dec. 1, 1898.	*Dec.* 1, 1897.	*Dec.* 1, 1896.
Total public debt	$6,815,299	$6,815,305	$6,815,305
Sinking funds	5,789,317	5,540,638	5,067,055
Net debt	$1,025,982	$1,274,667	$1,748,250
Unfunded debt (incl'd above)	134,149	134,155	134,155
Amount of debt redeemed	6	.....	1,004

The sinking fund on December 1, 1898, held the following securities: Allegheny Valley Railroad bonds, $1,100,000; interest on same, $22,917; United States 4 per cent consols, at 112, $3,108,000, and cash, $1,558,400; total, $5,789,317.

The unfunded debt mentioned in the above table consists of relief notes in circulation, interest certificates unclaimed, interest certificates outstanding, and bonds past-due upon which interest has ceased.

ASSESSED VALUATION has been as follows:

	Assessed Valuation.		
Years.	*Real.*	*Personal.*	*Total.*
1898	$2,685,199,712	$846,751,853	$3,431,951,565
1897	2,531,568,640	826,134,137	3,357,702,777
1896	2,499,661,995	831,026,331	3,330,688,326
1895	2,471,018,204	770,049,820	3,241,068,024
1894	2,389,232,748	658,341,105	3,047,573,853
1892	2,308,767,431	591,007,558	2,899,774,989
1888	1,840,433,540	.....	.....

The above does not include valuation of railroad property.

DEBT LIMITATION—In Pennsylvania the limit to the indebtedness of the State, and to the indebtedness of the cities and minor civil organizations in the State, is fixed by the State Constitution.

1. *State indebtedness.*—With regard to the State, the regulations controlling and governing debt creation, payment, &c., are found in Sections 4, 5, 6, 11, 12, 13 and 14 of Article IX of the Constitution, and are as follows.

ARTICLE IX, Sec. 4. No debt shall be created by, or on behalf of, the State except to supply casual deficiencies of revenue, repel invasions, suppress insurrection, defend the State in war, or to pay existing debt; and the debt created to supply deficiencies in revenue shall never exceed, in the aggregate at any one time, one million of dollars.

SECTION 5. All laws authorizing the borrowing of money by, and on behalf of, the State shall specify the purpose for which the money is to be used, and the money so borrowed shall be used for the purpose specified and no other.

SECTION 6. The credit of the Commonwealth shall not be pledged or loaned to any individual, company, corporation or association, nor shall the Commonwealth become a joint-owner or stockholder in any company, association or corporation.

SECTION 11. To provide for the payment of the present State debt, and any additional debt contracted as aforesaid, the General Assembly shall continue and maintain the sinking fund sufficient to pay the accruing interest on such debt, and annually to reduce the principal thereof by a sum not less than two hundred and fifty thousand dollars; the said sinking fund shall consist of the proceeds of the sales of the public works, or any part thereof, and of the income or proceeds of the sale of any stocks owned by the Commonwealth, together with other funds and resources that may be designated by law, and shall be increased from time to time by assigning to it any part of the taxes or other revenue of the State not required for the ordinary and current expenses of government, and unless in case of war, invasion or insurrection, no part of the said sinking fund shall be used or applied otherwise than in the extinguishment of the public debt.

SECTION 12. The moneys of the State, over and above the necessary reserve, shall be used in the payment of the debt of the State, either directly or through the sinking fund, and the moneys of the sinking fund shall never be invested in or loaned upon the security of anything except the bonds of the United States or of this State.

SECTION 13. The moneys held as necessary reserve shall be limited by law to the amount required for current expenses, and shall be secured and kept as may be provided by law. Monthly statements shall be published, showing the amount of such moneys, where the same are deposited, and how secured.

SECTION 14. The making of profit out of the public moneys, or using the same for any purpose not authorized by law, by any officer of the State, or member or officer of the General Assembly, shall be a misdemeanor, and shall be punished as may be provided by law; but part of such punishment shall be disqualification to hold office for a period of not less than five years.

State loans in Pennsylvania, whether created for original indebtedness or authorized to fund existing indebtedness, are usually negotiated through the Governor and Commissioners of the sinking fund.

The last act of the Pennsylvania Legislature authorizing a public loan was the act of June 8, 1881, when a thirty-year loan was effected to fund existing indebtedness at a lower rate of interest.

The earliest date at which the last of the existing indebtedness of Pennsylvania will mature is February 1, 1912, and under existing arrangements the accumulations in the sinking fund will at that time pay the total State indebtedness.

(2) *County and Municipal Indebtedness.*—Under the laws of Pennsylvania the power to create county loans is in the Board of County Commissioners, which consists in each county of three persons, elected tri-ennially under the minority system of voting, by which the minority party in each County usually has one member of the Board.

In cities and boroughs the power to create indebtedness is vested in councils, municipal debts being created by ordinance.

The creation of county, city and other municipal indebtedness is subject to the following constitutional limitations.

ARTICLE IX, Sec. 7. The General Assembly shall not authorize any county, city, borough, township or incorporated district to become a stockholder in any company, association or corporation, or to obtain or appropriate money for, or to loan its credit to, any corporation, association, institution or individual.

SECTION 8. The debt of any county, city, borough, township, school district, or other municipality or incorporated district, except as herein provided, shall never exceed seven per centum upon the assessed value of the taxable property therein, nor shall any such municipality or district incur any new debt, or increase its indebtedness to an amount exceeding two per centum upon such assessed valuation of property, without the assent of the electors thereof at a public election in such manner as shall be provided by law; but any city the debt of which now exceeds seven per centum of such assessed valuation may be authorized by law to increase the same three per centum, in the aggregate at any one time, upon such valuation.

SECTION 9. The Commonwealth shall not assume the debt, or any part thereof, of any city, county, borough or township, unless such debt shall have been contracted to enable the State to repeal invasion, suppress domestic insurrection, defend itself in time of war, or to assist the State in the discharge of any portion of its present indebtedness.

SECTION 10. Any county, township, school district or other municipality incurring any indebtedness shall, at or before the time of so doing, provide for the collection of an annual tax sufficient to pay the interest, and also the principal thereof within thirty years.

(3) *Townships and School Districts.*—In the various school districts of the State the school directors have the power to create loans, subject to the limitations of Section 10 above quoted, to provide for the redemption of the same within thirty years.

In townships, the only authority, except that of the school directors to borrow money, is in the road supervisors, who have no power to create bonded indebtedness, but simply to make a temporary loan for necessary expenses, which must be provided for by an assessment of sufficient township tax rate, known as road tax.

POPULATION OF STATE.—The population of Pennsylvania has been reported as follows in the years named.

1890	5,258,014	1860	2,906,215	1830	1,348,233
1880	4,282,891	1850	2,311,786	1820	1,047,507
1870	3,521,951	1840	1,724,033	1810	810,091

SAVINGS BANKS INVESTMENTS—POWERS AND RESTRICTIONS.—Philadelphia is, we believe, entitled to the distinction of starting the first savings institution in the United States. The name this association bore was the "Philadelphia Savings Fund Society," and it still exists, bearing the same name. Originally the bank was not incorporated, but was a voluntary organization, such societies in Great Britain being at that time of a like character. The date of the organization was November 27, 1816, and the bank was opened for business December 2, 1816. Mr. Hutchinson, who, now holds the office of President, states that the oldest ledger of the company goes back to the time of opening, and shows a deposit on that day (December 2, 1816) of five dollars. The company was not incorporated until February 25, 1819.

It is surprising that Pennsylvania, although engaged in such an early venture in the department of savings institutions, should have made so little progress in the same department since. Indeed, the second organization does not bear date until 1847, and we think there had only been 10 mutual savings institutions organized in the whole State from 1816 down to the early part of 1890. We may assume, however, that this slow development was in no measure due to a lack of desire for savings banks on the part of the people of that common wealth. That such institutions were sought and needed is sufficiently evident from the fact that nine of the ten companies referred to above reported in 1890 that they held $63,957,341 of deposits. In 1889 a general law, facilitating the incorporation of savings banks, was passed by the Legislature. Since then there has been a small addition to the number of institutions, the total doing business in the State on Nov. 3, 1898, being 16, with deposits aggregating $88,728,071.

The provisions of the special charters are all liberal as to investments. A law passed in 1885, and a supplement of the same passed in 1889, authorizing the extension for twenty years of special charters, contains the following.

"*Provided also*, that no * * * Savings Institution or Savings Bank having no capital stock, renewing or extending its charter, corporate rights and franchises, under the provisions of this act, shall thereafter be allowed the privileges of a bank of discount, nor be allowed to loan any money received on deposit, EXCEPT first mortgage or lien upon real estate within this commonwealth, upon the bonds or securities of the United States or of this State, or upon county, city, borough, township or school bonds of any county, city, borough, township or school district within this commonwealth, *or any other good and valid securities.*"

Authority to loan on any "good and valid security "appears to confer about as broad a discretion upon the managers as could be expressed in a statute.

It was not until 1889, as already stated, that a general law facilitating the organization of savings institutions was passed. That law of 1889 is indeed well adapted not only for facilitating, but for stimulating, the growth of the system. Its influence in the latter direction would seem to be assured under the liberality of the provisions respecting investments. The following is section 17, which contains the investment limitations; we would especially direct attention to subdivision four of this section:

SECTION 17.—It shall be lawful for the trustees of any savings bank to invest money deposited therein only as follows:

(1.) In the stocks or bonds or interest-bearing notes or the obligations of the United States, or those for which the faith of the United States is pledged to provide for the payment of the interest and the principal.

(2) In the stocks or bonds of the Commonwealth of Pennsylvania bearing interest.

(3) In the stocks or bonds of any State in the Union that has not within ten years previous to making such investments, by such corporation, defaulted in the payment of any part of either principal or interest of any debt authorized by any Legislature of such State to be contracted.

(4) In the stocks or bonds of any city, county, town or village of any State of the United States, issued pursuant to the authority of any law of the State, or in any interest-bearing obligations issued by the city or county in which such bank shall be situated.

(5) In bonds and mortgages on unincumbered, improved real estate, situated in this State.

It will be noted that according to the foregoing (sub-division four), Pennsylvania savings banks are allowed to invest their deposits in the bonds and stocks of any city, county town or village in any of the United States. Furthermore, by the fifth subdivision bonds and mortgages are left to the discretion of the trustees in all purchases, except that they must be first mortgages on improved real estate in Pennsylvania. The next section (18) relates to the temporary deposit of funds in banks and trust companies. It makes it lawful to deposit temporarily in banks or trust companies the excess of current daily receipts over the payments until such time as the same can be judiciously invested in the securities named above.

CITIES, COUNTIES AND TOWNS IN THE STATE OF PENNSYLVANIA.

NOTE.—*For debt of counties not mentioned below see "Additional Statements" at the end of this State.*

ABINGTON.—This township is in Montgomery County.

LOANS— *When Due.*

IMPROVEMENT BONDS—
5s, M&N $1,000.....May 1, 1903
Subject to call at any time.

LOAN OF 1893—
5s, Class A, $7,200. ....
Now subject to call
5s, Class B, $10,100. ....
Subject to call after May 1, 1898
5s, Class C, $18,000. ....
Subject to call after May 1, 1903

LOANS OF 1893—(Con.)—
5s, Class D, $35,000. ....
Subject to call after May 1, 1908

LOAN OF 1894—
4½s, Class E, $8,000.aft. May, '95
4½s, Class F, 18,000.aft. May, '00
4½s, Class G, 20,000. ....
Total debt Mar. 29, 1899.$109,100
Tax valuation 1898.....4,187,900
Population in 1890 was.....2,703

INTEREST is payable at the National Bank of Jenkintown, Pa.

TAX FREE.—The loan of 1893-94 are exempt from State taxes.

ALLEGHENY.—JAMES G WYMAN, Mayor. JAMES BROWN, Comptroller.

Allegheny is situated in the county of the same name.

LOANS— NAME AND PURPOSE.		Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
City park bonds	1886	4	J & J	July 1, 1906	$15,000
do do	1890	4	A & O	April 1, 1910	25,000
Electric-light bonds..A..	1891	4	A & O	April 1, 1921	160,000
do do B..	1893	4	A & O	Oct. 1, 1923	14,000
do do C..	1894	4	J & J	July 1, 1924	86,000
Municipal bonds (renew)	1886	4	J & J	July 1, 1906	13,000
do do	1891	4	A & O	Apr. 1, 1911	150,000
Renewal bonds	1890	4	J & J	Jan. 1, 1910	117,000
SEWER BONDS:—					
Renewal	1883	4½	J & J	Jan. 1, 1903	8,000
Refunding renewal	1880	4½	M & N	Nov. 1, 1900	20,000
Renewal	1881	4	J & J	Jan. 1, 1901	18,500
do	1881	4	J & J	July 1, 1901	62,000
Refunding renewal	1881	4	M & N	Nov. 1, 1901	8,000
Renewal	1882	4	J & J	July 1, 1902	20,000
do	1883	4	J & J	July 1, 1903	50,000
Refunding renewal	1883	4	M & N	Nov. 1, 1903	7,000
Renewal	1884	4	J & J	Jan. 1, 1904	75,000
Sewerage bonds	1887	4 g	J & J	July 1, 1917	50,000
Sewer A.	1893	4	A & O	Oct. 1, 1923	55,000
do B.	1894	4	A & O	Apr. 1, 1924	100,000
do C.	1894	4	J & J	July 1, 1924	145,000
do	1895	4	J & J	July 1, 1900-'20 ($33,000 every five years.)	165,000
do	1895	4	J & J	July 1, 1925	35,000
STREET IMPROVEMENT BONDS:—					
McClure Ave. renewal, ..	1880	4½	J & J	July 1, 1900	13,000
do do ..	1881	4	J & J	July 1, 1901	13,000
do do ..	1883	4	J & J	July 1, 1903	13,000
do do ..	1884	4	J & J	July 1, 1904	13,000
California Avenue	1891	4	A & O	Apr. 1, 1911	23,000
do do	1899	4	J & J	Jan. 1, 1904	63,028
Charles Street renewal, ..	1880	4½	J & J	July 1, 1900	18,000
do do ..	1881	4	J & J	July 1, 1901	18,000
do do ..	1884	4	J & J	July 1, 1904	13,000
Highway improvement..	1895	4	J & J	July 1, 1900-25 ($50,000 every five years.)	300,000
Clifton Ave. bonds	1899	4	J & J	Jan. 1, 1904	9,635
Street improvement	1895	4	J & J	July 1, 1900-25 ($50,000 every five years.)	300,000
Ley Street	1897	4	J & J	Jan. 1, 1902	5,795
Street Improvement	1891	4	A & O	Apr. 1, 1911	75,000
do do A.	1893	4	A & O	Oct. 1, 1923	200,000
do do B.	1894	4	A & O	Apr. 1, 1924	200,000
do do C.	1894	4	J & J	July 1, 1924	200,000
do do	1897	4	J & J	1902 1927, $66,000 every five years.	400,000
do do	1895	4	J & J	1900 1925 ($66,000 every five years.)	400,000
Water bonds	1883	4	J & J	July 1, 1903	64,000
do	1886	4	J & J	July 1, 1906	20,000
do	1884	4	A & O	Apr. 1, 1914	132,000
do	1887	4	J & J	July 1, 1917	100,000
do	1889	4	J & J	Jan. 1, 1919	175,000
do (renewal)...	1893	4	J & J	July 1, 1923	150,000
do (renewal)...	1890	4	J & J	July 1, 1910	100,000
do (renewal)..	1892	4	J & J	July 1, 1912	100,000
do do	1895	4	J & J	June 1, 1900-25 ($100,000 every five years.) Subject to call June 1, 1913.	600,000
do	1895	4	J & D	June 1, 1900-'20 ($108,000 every fifth year.)	540,000
do	1895	4	J & D	June 1, 1925	110,000
do	1896	4	J & D	Dec. 1, '01-'16 $66,000 every five years.	264,000
do	1896	4	J & D	Dec. 1, '21-'26 $68,000 every five years.	136,000
Wharf renewal bonds, ..	1887..	4	J & J	July 1, 1907	28,000
Bonds over due					27,000

INTEREST is payable at the office of T. Whelen & Co., Philadelphia and in Allegheny, and checks will be mailed to holders of bonds when requested.

TOTAL DEBT, SINKING FUNDS, ETC.—

	Feb. 28,'99.	*Feb* 28,'98.	*Feb.* 28,'97.	*Jan.* 1,'95.
Total bonded debt	$6,022,558	$5,949,295	$5,655,295	$2,990,500
Sinking funds	1,211,970	989,797	862,146	535,584
Net debt	$4,810,588	$4,959,498	$4,793,149	$2,454,916
Water debt (incl. above)	$2,491,000	$2,491,000	$2,531,000	$1,031,000

TAX FREE.—All bonds of this city are exempt from taxation.

CITY PROPERTY.—The estimated value of all the city's property is $3,000,000, including water property valued at $3,439,333.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as below: (Actual valuation 1896, $85,000,000.)

Years.	*Total Assessed Valuation.*	*City Tax per M.*	*Years.*	*Total Assessed Valuation.*	*City Tax per M.*
1899	$81,601,300	$3·00	1896	79,843,625	.....
1898	80,861,875	15·00	1895	74,500,000	9·30
1897	80,604,975	.....	1890	50,299,550	13·77

POPULATION.—In 1890 population was 105,287; in 1880 it was 78,682; in 1870 it was 53,180. The population for 1897 (est.) is 125,000.

ALLEGHENY SCHOOL DISTRICTS—GEO. W. GERWIG, Sec. Board of School Comptrollers.

We give below the bonded indebtedness of the various school districts of Allegheny, together with the value of school property for each.

Districts.	*Bonded Debt.*	*Val. of Property.*	*Districts.*	*Bonded Debt.*	*Val. of Property.*
Board of Cont'l.	$48,000	$170,000	9th Ward	$21,000	$45,000
1st Ward	None	70,000	10th Ward	77,000	79,750
2d Ward	209,500	426,275	11th Ward	92,500	116,000
d Ward	165,000	275,000	12th Ward	24,500	51,000
4th Ward	None	160,000	13th Ward	38,500	41,000
5th Ward	50,000	167,000	14th Ward	1,400	4,000
6th Ward	118,000	250,000			
7th Ward	44,500	80,000			
8th Ward	8,000	34,643	Total	$898,100	$1,969,668

ALLEGHENY CO.—JOHN M. ANDERSON, Treas. W. E. THOMPSON, Comptroller.

Pittsburg is the county seat.

LOANS— *When Due.*

COMPROMISE BONDS—
5s, J&J, $1,225,375...Jan. 1, 1940
Subject to call after Jan. 1, 1913

COURT HOUSE BONDS—(Reg.)
4s, J&J, $300,000....Jan 1, 1908
3½s, A&O, 500,000...Oct. 1, 1906

INSANE ASYLUM BONDS—
3½s, J&J, $250,000..July 1, 1908

RIOT BONDS—
4s, J&J, $1,114,500...Jan. 1, 1906
Subject to call.

Bond. debt Aug. 10,'99. $3,389,876
Floating debt..... 183
Total debt..... 3,390,059
Sinking fund assets... 24,988
Net debt Aug. 10, 1899 3,365,071
Tax valuation, real ..47,186,175
Tax valuation, pers'n'l 45,593,000
Total valuation 1899.518,779,175
Assessment about ⅘ actual value.
State & Co. tax (per M). '99 .$6·75
Population in 1890 was.....551,959

PAR VALUE.—Bonds are for $500, $1,000 and $10,000.

INTEREST on the compromise bonds is payable at the Commercial National Bank, Philadelphia; on the 4 per cent riot bonds by the County Treasurer and at the office of Townsend, Whelen & Co., Philadelphia; on the Insane Asylum bonds at the Pittsburg Trust Co.; on all other bonds by the County Treasurer only.

TAX EXEMPT.—Of the compromise bonds, $1,054,000 are tax free.

ALLENTOWN.—JAMES L. SCHAADT, Mayor. A. L. REICHENBACH, Treasurer.

Allentown is the county seat of Lehigh County.

LOANS— *When Due.*

CITY BONDS—
4s, A&O, $8,500 .....Jan. 1, 1901
4s, J&J, 30,800 .....Jan. 1, 1902
4s, J&J, 35,200 .....Jan. 1, 1903
4s, J&J, 57,900 .....Jan. 1, 1904
4s, J&J, 3,400 .....Jan. 1, 1907
4s, F&A, 30,000 .....Aug. 1, 1926
4s, J&J, 46,500 .....Jan. 1, 1927
4s, F&A, 28,000 .....Aug. 1, 1927
(Subject to call) after Aug. 1, 1902

WATER BONDS—
5s, A&O, $64,400.....Oct. 1, 1899

Interest payable by City Treasurer
Bonded debt Aug. 1,'99. $349,000
Water debt (included).. 64,000
Sinking fund assets..... 86,360
Net debt Aug. 1, 1899... 262,640
Tax valuation, real.....20,500,000
Tax valuation, personal 200,000
Total valuation 1899...20,700,000
Assessment about ⅗ actual value.
City tax prop. (per M.) '98 . $3·79
School tax (per $1,000) '98.. 5·50
Population in 1890 was.....25,228
Population in 1899 (est.)....35,000

TAX FREE.—All bonds issued by this city are exempt from taxation.

ALTOONA.—E. F. GILES, Mayor. FRED. SCHEFFIELD, Treasurer.

This city is in Blair County.

LOANS— *When Due.*

IMPROVEMENT BONDS—
4s, J&J, $150,000....1901 to 1906
4s, J&J. 280,000, g.....1925
Subject to call after 1905.

WATER BONDS—
4s, J&J, $259,000....1901 to 1906
4s, J&J, 220,000, g..1904 to 1924
Total debt Mar. 1, 1899. $909,000

Sinking fund..... $52,000
Net debt Mar. 1, 1899.. 857,000
Water debt (included).. 479,000
Tax valuation, real, '98.15,062,305
Personal property not assessed.
Assessment about ⅔ actual value.
Total tax (per $1,000) '98.. $18·50
Population in 1890 was.... 30,337
Population in 1899 (est.).. 42,000

The population in 1893, as taken from the city directory, was 33,756.

TAX FREE.—The bonds of this city are exempt from taxation.

INTEREST on the bonds due from 1901 to 1906 is paid by Townsend Whelen & Co., Philadelphia, Pa.; on others at the City Treasurer's office

CITY PROPERTY.—The estimated value of real estate and personal property owned by the city Aug. 1, 1898, was $1,150,000.

ALTOONA SCHOOL DISTRICT—
Total debt Feb. 1, 1898..$256,500
Interest payable in Altoona.
Tax valuation 1897...$15,500 000
Population 1897 (est.).....43,000

ASHLAND.—M. T. DONAHOE, Burgess. GEORGE F. RENTZ, Town Clerk.

This borough is in Schuylkill County.

LOANS— *When Due.*

COMMON BONDS—
4s, Jan. 3, $26,000....Jan. 3, 1913
(Subject to call after 1903.)

WATER BONDS—
4s, A&O, 47,000.Sept. 1,'99 &'16

Int. payable in Ashland.
Bonded debt Mar. 6,'99.. $73,000
Tax valuation 1898.....1,202,695
Total tax (per $1,000)'98 25·00
Population in 1890 was.....7,346
Population in 1899 (est.). 7,500

The borough owns its water works, valued (1896) at $97,953, and other property to the value of $21,625.

STATE TAX FREE.—Bonds are free from State tax.

BEAVER FALLS.—

This borough is in Beaver County.

LOANS— *When Due.*

GENERAL IMPROVEM'T BONDS—
6s, J&D, $3,850..... 1900 to 1906
Subject to call.
4s, M&S, $35,600.....1899 to 1904

STREET IMPROVEMENT BONDS—
5s, Oct., $3,850.....1900 to 1906
5s, Sept., 44,000.....1900 to 1921
5s, June, $10,580.....1900 to 1922
4s, J&J, 6,000 ....1900 to 1905

Interest payable in Beaver Falls.
Total debt Jan. 1, 1898.. $113,550
Tax valuation 1898.....4,418,966
Assessment about ⅔ actual value.
Population in 1898 (est.)... 12,000
Population in 1890 was.... 9,735

BELLEFONTE.—ISAAC MITCHELL, Clerk of Council.—This borough is in Centre County.

LOANS— *When Due.*

REFUNDING BONDS—
3½s, $100,000 ....
Interest payable in Philadelphia.
Bonded debt Sept. 24, '98 $100,000

Floating debt..... $10,000
Total debt Sept. 24, 1898. 110,000
Total valuation 1898....1,586,575
Total tax (per $1,000)'97 27·00
Population in 1890 was.....3,946

BELLEVUE.—J. M. SIMERAL, Sec. of Council.

This borough is in Allegheny County.

LOANS—
6s, ... , $7,500..... .....
5s, ..., 13, 00..... .....
4½s, ..., 21,500..... .....
4½s, , 36,0 0..... .....

SEWER BONDS—
4s, ... , $48,000....1914 to 1924
Due $,000 yearly 1914 to 1920; $8,000 1921 to 1923, and $10,000 in 1924).

Bonded debt Jan. 1, '99. $126,500
Assessed valuation 1898 ,500,000
Assessment about 50% act'l value.
Tax rate (per $1,000) '98 $18·00
Population in 1890 was 1,418
Population 1898 (estimated).4,000

BETHLEHEM.—H. A. GROMAN, Secretary.

This borough is in Northampton County.

Bonded debt Jan. 1, '99.. $192,300
All 4% borough bonds.
Assessed valuation '99.$3,748,211

Tax rate (per $1,000) 1898..$14·60
Population in 1890 was.....6,762
Population in 1899 was.....9,000

BLAIR CO.—{M. H. FAGLEY, Pres. Board Commissioners. W. S. HOSTLER, Clerk.

County seat is Hollidaysburgh.

LOANS— *When Due.*
COUNTY BONDS—
3·65s, J&J, $34,000...Jan. 1, 1918
4s, ..., 123,000.....
Interest payable at Co. Treas. office

Bond. debt Sept. 1, 1899 $157,000
Tax valuation 1899....31,349,037
County tax (per $1,000) '99..$5·00
Population in 1890 was.....70,860
Population in 1880 was 52,746

BLOOMSBURG.—

This town is in Columbia County.

LOANS— *When Due.*
CITY HALL AND SEWER BONDS—
4½s&5s, F&A, $37,500.....Aug. 1, 1896 to 1912
4s, ..., $15,000....Aug. 1, 1917
Interest at office of Town Treas.
Total debt Aug. 1, 1897....$60,000

Tax valuation 1897.....$2,329,814
Assessment about ⅓ actual value.
Town tax (per $1,000)..... $9·00
Population in 1897 (est.).....7,000
Population in 1890 was.....4,635
Population in 1880 was.....3,702

BRADDOCK.—P. S. TODD, City Treasurer.

This borough is in Allegheny County.

LOANS— *When Due.*
SEWER AND STREET BONDS—
4½s, M&S, $102,000....1898-1926
RESERVOIR BONDS—
4½s, A&O, $81,500....Oct., '99-'27 (Various amounts yearly.)
WATER BONDS—
5s, J&J, $58,000.....Jan. 1, 1904

Sewer, 5s..... $60,000
Street, 5s..... 107,000
Total debt Jan. 1, 1899.. 278,000
Tax valuation 1898 5,433,392
Assessment about ¾ actual value.
Population in 1890 was.... 8,561
Population in 1894 (est.)...11,500

BRADFORD.—

This city is in McKean County.

LOANS— *When Due.*
BUILDING BONDS—
6s, M&N, $5,000.....1900-1904 ($1,000 due yearly on May 1.)
4s, ..., $30,000.....1906-1926 ($10,000 due every 10 years.)
WATER WORKS BONDS—
6s, J&D, 25,000..... Dec. 1, 1903
Bonded debt Mar. 1, 1899.$60,000
Floating debt 6,000
Total debt Mar. 1, 1899... 66,000

Sinking fund assets..... $7,500
Net debt March 1, 1899.. 58,500
Tax valuation 1899.....1,130,000
Assessment is about ⅔ actual value
Total tax rate (per M.) '99..$40·25
Population in 1890 was 10,514
Population in 1899 (est.)...20,000
SCHOOL DISTRICT BONDS—
6s, J&J, $60,700..... Part yearly
Tot. sch. debt Mar. 20, '98 21,200

TAX FREE.—School bonds and city bonds when held outside the State are exempt from taxation.

INTEREST on the water works bonds is payable at the Seaboard National Bank, N. Y.; on the building bonds at the Bradford National Bank; on the school district bonds by City Treasurer.

BRADFORD CO.—J. G. WALDRON, Treasu'r.

Towanda is the county seat.

LOANS— *When Due.*
..s, J&J, $50,000.....Jan. 1, 1902
..s, J&J, 100,000.....Jan. 1, 1907
Bonded debt Jan. 1, '99. $150,000
Assessed val'ation, real. 20,150,820

Assessed val'ation, per'l $1,164,054
Total valuation 1899...21,314,874
County tax (per M) 1899....$2·50
Population in 1890 was.....59,233
Population in 1898 (est)...70,000

CARLISLE.—W. E. FINGHT, Burgess.

Carlisle is in Cumberland County. The borough owns (1898) gas, water and electric light stock valued at $65,000, besides real estate worth $7,000, and the borough market, from which a revenue of $5,000 a year is derived.

LOANS— *When Due.*
GENERAL PURPOSES—
4s, A&O, $16,000....Apr. 1, 1907
4s, A&O, 18,000....Apr. 1, 1908
4s, J&J, 25,000....Jan. 1, 1909
4s, J&J, 20,000....July 1, 1909
3·6s, A&O, 1,700....Apr. 1, 1907
4s, J&J, 5,500....July 1, 1911
4s, .. , 15,000..... .....

Int. paid by Carlisle Deposit Bank
Bonded debt Feb. 1, '98.. $86,200
Sinking fund..... 1,500
Net debt Feb. 1, 1898.... 84,700
Total valuation 1898 ...3,361,840
Assessment is ⅔ actual value.
Total tax (per ($1,000).....$13·50
Population in 1890 was.....7,620
Population in 1896 (est.)... 11,000

OPTIONAL.—All bonds are subject to call on 60 days' notice.

TAX FREE.—The bonds are all exempt from taxation.

CARNEGIE.—J. L. PRESTLY, Clerk.

This borough, which is in Allegheny County, was formed in 1894 by the consolidation of the boroughs of Chartiers and Mansfield.

LOANS— *When Due.*
SCHOOL BONDS—
4½s, $40,000.....1918 to 1928
4s, 40,000 1929
CHARTIERS BOROUGH BONDS—
$16,500.....1900-1910
MANSFIELD BOROUGH BONDS—
$15,500.....1899-1910
CARNEGIE BONDS—
$22,000.....1911-1921

IMPROVEMENT BONDS 4½s—
$75,000.....1906 1928
Bonded debt Mar. 1, '98. $60,300
Floating debt..... 5,765
Total debt Mar 1, 1898. 66,065
Assessed valuation '98..3,500,000
Assessment about ⅔ actual value.
Tax rate (per $1,000) 1898.$14·00
Population in 1898 (est.)...10,000

TAX EXEMPT.—Bonds are free of tax.

CHAMBERSBURG.—E. J. BLACK, Treasurer.

This borough is the capital of Franklin County.

LOANS— *When Due.*
REFUNDING BONDS—
3·8s, J&J, $107,000..July 1, 1929 ($10,000 subject to call after 1900 and the remaining bonds after '09)
Total debt Jan. 1, '99.... $107,000
Total valuation 1898....2,373,908

Assessment is ⅔ actual value.
County tax (per $1,000) 1898.$4·00
Bond tax (per $1,000)..... 4·00
Borough tax (per $1,000).... 5·00
School tax (per $1,000)..... 6·00
Population in 1890 was.....7,863

TAX FREE—All bonds of this borough are free from local tax and the 4 per cent water bonds are exempt from all taxation.

CHESTER.—{WM. J. OGLESBY, Comptroller. FRANK W. HARRISON, Clerk.

Chester is situated in Delaware County.

LOANS— *When Due.*
CITY BONDS—
4s, S-A, $58,500.....1901
4s, S-A, 20,000.....1903
4s, S-A, 70,000.....1904
4s, S-A, 21,500.....1905
4s, S-A, 68,000.....1907
4s, S-A, 10,000.....1908
4s, S-A, 26,000.....1909
4s, S-A, 30,000.....1914

LOANS— *When Due.*
CITY BONDS—(Continued)—
4s, S-A, $10,000.....1917
4s, S-A, 7,000.....1918
4s, M&S, 80,000 g .....1926 Optional after 1906.
4s, ..., 25,000....July 1, 1927 (Subject to call after 1905.)
4s, J&J, $80,000 .....Jan. 1, 1929 (Subject to call after 1909.)

LOANS— *When Due.*
REFUNDING BONDS—
3½s, .. ., $176,000.....1929
Bonded debt July 1, '99..$650,000
Sinking fund..... 14,270

Net debt July 1, 1899.. $665,730
Tax valuation 1899....14,807,852
Total tax (per $1,000) 1899..$16·50
Population in 1890 was.... 20,226
Population in 1899 (est.)... 35,000

CHESTER CO.—E. VINTON PHILIPS, Treasurer.

The county seat is West Chester.

LOANS— *When Due.*
COUNTY CERTIFICATES—
4s, A&O, $77,000..... .....
Total debt March 1, 1899. $77,000

Tax valuation 1898...$51,833,334
State & Co. tax (per M.) 1898.$6·50
Population in 1890 was....89,377

CLINTON CO.—R. W. A. JAMISON, Treasurer.

County seat is Lock Haven.

LOANS— *When Due.*
REFUNDING BONDS—
3½s, J&D, $49,000...June 1, 1919
Bonded debt Jan. 1, '99. $159,200
Sinking fund..... ... 42,841
Net debt Jan. 1, 1899.... 116,359
Assessed valuation, real. 6,0-9,788

Assessed valuation, per.. 594,519
Total valuation 1899...$6,684,309
Tax rate (per $1,000) 1899 (State and County.).....$11·00
Population in 1899 (est.)...29,000
Population in 1890.....28,685

COATESVILLE.—This borough is in Chester County.

LOANS— *When Due.*
REFUNDING BONDS—
4s, J&J, $76,980.....1911
Subject to call after.....1901
REPAVING STREETS—
4½s, J&J, $15,800. Within 23 years
WATER BONDS—
4s, J&J, $23,000.....Jan. 1, 1927 (Subject to call) after July 1, 1898
4s, J&J, $2,500.....1926

FUNDING BONDS—
4s, J&J, $9,900.....1926 (Subject to call after 1906.)
Bonded debt Mar 7, 1898 $128,180
Total valuation 1898....2,165,364
Assessment is ¾ actual value.
Total tax (per $1,000) '95...$14·50
Population in 1890 was.....3,680
Population 1896 (estimated).4,500

TAX FREE.—All bonds issued by this borough are tax exempt.

INTEREST on the refunding bonds is payable by Townsend, Whelen & Co., Philadelphia; on the street repairing bonds at the National Bank of Chester Valley, Coatesville, on the funding and water bonds at the Boro' Treasurer's office.

WATER WORKS.—The borough owns its water works; cost of construction, $60,000.

COLUMBIA.—A. G. BEALTIE, Burgess.

Columbia is in Lancaster County.

LOANS— *When Due.*
REFUNDING BONDS—
3½s, A&O, $158,900..Apr. 1, 1929 (Subject to call after Apr. 1, 1909.)
FUNDING BONDS—
3½s, A&O, $11,100..Apr. 1, 1929 (Subject to call after Apr. 1, 1909.)

Total debt Apr. 1, 1899. $170,000
Tax valuation 1898.....3,027,225
Assessment nearly ½ actual value.
Total tax (per $1,000).....$14·50
Population in 1890 was.....10,599
Population in 1899 (est.)...14,000

OPTIONAL—Bonds are subject to call 5 years from date of issue.

INTEREST is payable at the Central National Bank.

CORRY.—{NATHANIEL STONE, Mayor. O. S. WILSON, Comptroller.

This city is in Erie County.

LOANS— *When Due.*
REFUNDING BONDS—
4s, M&N, $100,300 .... May 1, '29 (Subject to call after May 1, 1904.)
Bonded debt Apr. 1, '99. $100,300
Tax valuation 1898 1,724,286

Assessment about ⅔ actual value.
Total tax (per $1,000).....$34·00
Population 1898 (local authority) 7,000
Population in 1890 was.....5,677
Population in 1880 was.....5,277

CRAWFORD CO.—ELBERT SMITH, Treasurer.

County seat is Meadville.

LOANS— *When Due.*
COUNTY BONDS
4s, Dec. 31, $99,000.....Optional.
Interest payable in Meadville.
Bonded debt Aug. 10, 1899.$99,000

Floating debt $38,000
Total debt Aug. 1, 1899 137,000
Tax valuation 1898....20,828,797
County tax (p. $1,000).1899 $6·00
Population in 1890 was....65,324

Bonds are exempt from taxation. Property is assessed at about ⅓ of its actual value.

DANVILLE.—HARRY ELLENBOGEN, Treasurer.

This borough is in Montour County.

LOANS— *When Due.*
WATER BONDS—
4s, J&J, $91,700..... ....At call
BOROUGH BONDS—
4s, M&N, $13,700....Nov. 1, 1912
Subject to call at any time.
Interest payable in Danville.

Bonded debt Feb. 27, '99.$105,400
Floating debt (additional) 4,500
Total valuation 1898.... 845,768
Assessment about ½ actual value.
Total tax (per M) 1898.....$47·00
Population in 1890 was.....7,998
Population in 1896 (est.).....8,500

DAUPHIN CO.—A. L. ETTER, Treasurer.

County seat is Harrisburg.

LOANS— *Amount.*
Bonded debt July 1, '98..$252,000
Floating debt..... 70,000

Total debt July 1, 1898 $322,000
Tax valuation 1898.....51,158,246
Population in 1890 was.... 96,977

DELAWARE CO.—H. M. ASH, Treasurer.

County seat is Media.

LOANS— *When Due.*
WAR DEBT—
3½s, A&O, $400,000..Oct. 6, 1906
Subject to call after 1900.
Interest payable in Media.

Bonded debt Sept., '98.. $400,000
Tax valuation in 1898..49,505,845
Assessment about ⅔ actual value.
Population in 1890 was 74,683
Population in 1880 was 56,101

DU BOIS.—This borough is in Clearfield County.

Bonded debt Jan. 30, '99.$114,800
Floating debt..... 60,738
Total debt Jan. 30, 1899. 175,538
Sinking fund assets..... 14,353
Net debt Jan. 30, 1899... 111,185

Assessed valuat'n '98..$2,276,621
Assessment about ½ actual value.
Tax rate (per $1,000) '98...$31·60
Population in 1890 was.... 6,149
Population in 1899 (est.)...10,000

EASTON.—{DR. B. RUSHFIELD, Mayor. JAMES R. BUTZ, Treasurer.

Easton is situated in Northampton County. South Easton has been annexed.

LOANS— *When Due.*
CITY LOAN—
4s, semi-an., $212,700. y'rly to 1925
3½s, A & O, 120,200. Apr. 1, 1928
Interest payable by City Treasurer.
Total debt Aug. 1, '99.. $375,000
Sinking fund..... 5,400

Net debt Aug. 1, 1899.. $370,000
Tax valuation 1899....14,500,000
Assessment is ¾ actual value.
Tax rate (per M.). '99 ..... $19·10
Population 1890 was.....14,481
Population 1880 was.....11,924
Population in 1899 (est.)...25,000

TAX FREE.—All bonds of this city are exempt from taxation.

CITY PROPERTY—The city owns its electric-light plant.

ERIE.—{W. W. GINGRICH, Comptroller. T. HANLON, City Clerk.

This city is situated in the county of the same name.

LOANS— NAME AND PURPOSE.	Interest— Rate	Payable.	Principal— When Due.	Outstand'g.
Refunding, 1887	4	J & J	Jan. 1, 1907	$256,500
do 1889	4	M & S	Mch. 1, 1909	50,000
do 1894	4½	J & J	Jan. 1, 1914	500,000

All bonds issued by this city are free from State tax to the holders. Refunding bonds of 1887 are subject to call after Jan. 1, 1897.

PAR VALUE OF BONDS.—Bonds are for $1,000 and $500.

INTEREST on the 1887 loan is payable at the City Treasurer's office, and at the Importer's and Traders' Bank, N. Y.; on the loan of March 1, 1889, at the City Treasurer's office and at the First National Bank, N. Y.; on the 1894 loan at the First National Bank, N. Y.

TOTAL DEBT, SINKING FUNDS, ETC.—

	Sept. 1, 1899.	Sept. 1, 1898.	Sept. 1, 1897.
Total bonded debt	$806,500	$806,500	$841,500
Water debt (included above)	517,012	517,012	517,012

The city has no floating debt.

The sinking fund receives yearly a certain sum from the tax levy, not exceeding 3 mills and not less than ¼ of a mill on a dollar; on Sept. 1, 1899, the fund amounted to $164,341 89.

CITY PROPERTY.—The city owns real estate and personal property amounting to $2,873,073 as follows:

Fire property	$118,749	Other real estate	$100,700
Water property	1,622,412		
City Hall	149,662	Total	$2,873,073
School property	881,550		

ASSESSED VALUATION.—The city's assessed valuation (about two-thirds of the cash value) and tax rate have been as follows:

Years.	Total Assessed Valuation.	Total of Tax per $1,000.	Years.	Total Assessed Valuation	Total of Tax per $1,000
1899	$19,297,624	$24·00	1895	$17,424,774	$24·75
1898	19,158,588	24·00	1894	16,184,312	24·00
1897	17,949,389	24·50	1890	14,214,195	26·50
1896	17,602,361	24·50	1880	11,518,904	23·00

POPULATION.—In 1890 population was 40,634; in 1880 it was 27,737; in 1870 it was 19,646; in 1899 estimated at 58,000.

ERIE SCHOOL DISTRICT.—W. J. FLYNN, C'k B'd Ed.

LOANS—	When Due.
4s, M&N, $22,500	1899-1901
($2,500 yearly in Nov. to 1899 and $10,000 yearly 1900-01)	
4s, A&O, $38,000	1900-1907
($4,000 yearly in Apr. to 1906 and $6,000 in 1907.)	
4s, A&O, $50,000	1900-1909
($5,000 annually in Oct.)	
4s, J&J, $10,000	June 1900-'09

Bonded debt Aug. 1, '99..$140,000
School tax (per M.) '99.....$8·00
(For valuation, population, &c., see city of Erie.)

FAYETTE CO.—O. R. BROWNFIELD, Com. Clerk.

County seat is Uniontown.

LOANS—	When Due.
COURT HOUSE BONDS—	
4s, M&N, $140,900	1900
($9,000 due yearly) to 1915	
4s, J&D, $16,000	$5,000 y'rly

Interest payable in Uniontown.

Total debt Aug. 10, '99. $160,800
Total valuation 1899.. 33,911,800
Assessment ¼ to ⅔ actual value.
State tax (per $1,000) 1899..$4·00
County tax (per $1,000) '99.. 4·00
Population in 1890 was.....80,006

HARRISBURG.—{JOHN A. FRITCHY, Mayor. CHAS. A. MILLER, City Clerk.

Harrisburg, the capital of the State, is situated in Dauphin County.

LOANS— NAME AND PURPOSE.	Interest— Rate	Payable.	Principal— When Due.	Outstand'g.
Water bonds	6	J & J	July 1, 1903	$101,400
do	6	J & J	Jan. 1, 1904	91,000
do	6	J & J	July 1, 1904	7,500
do	4	J & J	Jan. 1, 1913	130,500
do	4	J & J	Jan. 1, 1914	26,700
do	4	J & J	Jan. 1, 1915	265,000
do	4	J & J	Jan. 1, 1916	77,700
City bonds	6	J & J	Jan. 1, 1903	14,900
do	6	J & J	July 1, 1904	10,000
do	5	J & J	July 1, 1900	14,000
do	4	J & J	Jan. 1, 1901	60,000
do	4	J & J	July 1, 1920	65,000
do	4	.....	1918	34,700
do	4	.....	1917	5,400
do	4	.....	1919	20,100

TAX FREE.—All bonds are exempt from taxation.

INTEREST is payable at the office of the City Treasurer.

TOTAL DEBT.—The city's bonded debt on Apr. 3, 1899, was $926,100; sinking fund assets, $137,21076; net debt, $788,889 24, not including $96,900 improvement bonds, payable by assessments. The net debt in 1895 was $990,800; in 1892 it was $1,020,031.

The sinking fund receives yearly appropriations sufficient to pay interest on the city's debt and 5 per cent of the principal.

CITY PROPERTY.—The city owns a water works and other available assets amounting to $2,299,985.

ASSESSED VALUATION.—The city's assessed valuation (estimated to be about the full value) and tax rate have been as follows:

Years.	Total Assessed Valuation.	Rate of Tax per $1,000.	Years.	Total Assessed Valuation.	Rate of Tax per $1,000
1898	$25,538,741	.....	1890	$20,412,135	.....
1896	23,500,000	$22·50	1889	21,396,240	.....
1894	22,500,000	18·833	1880	5,384,629	.....

The city's tax rate for 1899 is $7·00 per $1,000.

POPULATION.—In 1890 population was 39,385; in 1880 it was 30,762; in 1870 it was 23,104. The population at present, according to local estimate, is over 60,000

HARRISBURG SCHOOL DISTRICT.—D. D. HAMMELBAUGH, Secretary.—This district, comprising the city of the same name, is in Dauphin County.

LOANS—	When Due.
4s, A&O, $600	*Oct. 1, 1901
4s, A&O, 75,000	Jan. 1, 1906
4s, A&O, 12,000	June 1, 1908
4s, A&O, 4,000	*April 1, 1910
4s, A&O, 30,000	†Oct. 1, 1921
4s, A&O, 20,000	†April 1, 1922
4s, A&O, 70,000	†Oct. 1, 1922
4s, A&O, 85,000	‡Oct. 1, 1914
4s, A&O, 25,000	‡April 1, 1916
4s, A&O, 57,500	Oct. 1, 1916
4s, ..., 63,000	Jan. 1, 1917

Bonds are free from all tax except State.
Bonded debt July 1, 1899. $442,100
Floating debt..... 16,000
Total debt July 1, 1899.. 458,100
Sinking fund assets 23,950
Net debt July 1, 1899.... 434,150
Ass'd valuation, real...24,241,690
Ass'd valuation, pers'l. 2,961,075
Total valuation 1899..27,202,765
Assessment about actual value.
School tax (per $1,000), '99..$6·00

OPTIONAL.—Bonds are subject to call as follows: *At any time; †10 years before maturity, and ‡15 years before maturity.

HOLLIDAYSBURG.—{JOS. VAN ALLMAN, Ch'f Bur. W. L. BALDRIGE, Treasurer

This borough is the county seat of Blair County.

LOANS—	When Due.
BOROUGH BONDS—	
5s, A&O, $5,000	Optional
4½s, A&O, 2,200	Optional
WATER BONDS—	
4½s, M&S, $2,500	Optional.
4½s, J&D, 45,000	Opt. after 1913

Bond. debt Feb. 15, '99.. $54,700
Tax valuation (real) '98. 1,148,315
City tax rate (per $1,000)....$4·00
Population in 1890 was.....2,975
Population in 1897 (est.) 3,000

SCHOOL DISTRICT BONDS—
3½s, ..., $13,300.....1919

INTEREST on the borough bonds and on the $2,500 of water bonds is payable at Hollidaysburg; on the 4½s of 1913 at Philadelphia, Pa.

HOMESTEAD.—{R. KENNEDY, Burgess. LOUIS ROTT, Treasurer.

This borough is in Allegheny County.

LOANS—	When Due.
STREET AND SEWER BONDS—	
5·4s, J&D, $46,000	yrly' to 1914
5·4s, J&D, 25,000	y'rly to 1918
5·4s, M&S, 5,000	Sept. 1, 1905
5·4s, M&S, 20,000	Sept. 1, 1915
5s, M&S, 11,000	Mar. 1, '00 to '10
5·4s, M&S, 9,500	1899 to 1912
5·4s, A&O, 2,500	1900 to 1904
5·4s, J&J, 20,000	Jan. 1, 1917
Optional after 1902	
WATER BONDS—	
5·4s, M&S, $15,000	Yearly to '09
5·4s, M&S, 15,000	Sept. 1, 1910
5·4s, A&O, 27,000	Yearly to '16
5s, A&O, 56,000	Oct. 1, '98 '16
SCHOOL DISTRICT BONDS—	
5·4s, M&S, $30,000	Part yearly

SCHOOL BONDS—(Con.)
5s, M&N, $10,000 ....
4·3s, J&D, 25,000..June 20, 1916
5s, J&D, 5,000 ....
4s, M&N, 35,000 ...May 1, 1919
Overdue bonds.....$1,000
Bonded debt Feb. 15, '99.. 277,500
Floating debt..... 8,000
Total debt Feb. 15, 1899 . 285,500
Water bonds (incl. above). 113,000
School bonds (included).. 70,000
Tax valuation 1898.....4,387,895
Assessment about ⅖ actual value.
Borough tax (p'r $1,000) '99. $15·00
County tax (per $1,000)..... 2·00
School tax (per $1,000) 1898. 8·00
Population in 1890 was.....7,911
Population in 1897 (est.)....10,000

HUNTINGDON CO.—County seat is Huntingdon.

LOANS—	When Due.
BRIDGE BONDS—	
4s, {J&J, A&O, $61,000	{1898 to '02 part yr'ly.
5s, A&O, $19,500	1902 to 1906
(Payable part yearly.)	

Interest paid by County Treas.
Bonded debt Jan. 1, 1898..$80,500

Floating debt..... $32,122
Total debt Jan. 1, 1898.. 112,622
Tax valuation 1898.....5,301,664
Assessment about ⅓ actual value.
Total tax (per $1,000).....$18·00
Population in 1890 was....35,751

HUNTINGDON.—{R. A. ORBISON, Burgess. J. R. PATTON, Secretary.

This borough is the county seat of Huntingdon County.

LOANS—	When Due.
STREET IMPROVEMENT BONDS—	
4s, J&J, $5,400	July, 1899-1904
4s, J&J, 19,000	July, 1899-1909
4s, J&J, 20,600	July, 1899-1910
FUNDING BONDS—	
....., $13,300	July 1899-1910

INTEREST on the bonds is payable at Huntingdon.

TAX FREE.—All bonds of this city are exempt from taxation.

Bonded debt Sept. 1, '98...$58,300
Tax valuation 1898.....1,645,975
Assessment about ⅓ actual value.
Total tax rate (per M.) '98..$29·25
Population in 1890 was.....5,729
Population in 1898 (est.).....6,000

INDIANA CO.—County seat is Indiana.

LOANS—	When Due.
COUNTY BONDS—	
4·4s, .. $24,450	1900
4·4s, ... 40,000	1901

Interest payable in Indiana.
Total debt Jan. 17, 1898...$81,100

Tax valuation 1898.....$8,816,512
Co. tax rate (per $1,000). 6·00
Population in 1890 was.....42,175
Population in 1880 was.....40,527

JOHNSTOWN.—This city is in Cambria County.

LOANS—	When Due.
FIRE ALARM—	
4s, J&J, $8,000	Jan. 1, 1924
Subject to call after 10 years.	
HIGHWAY & BRIDGE BONDS—	
5s, J&D, $93,500	June 1, 1921
Subject to call after June 1, 1901	
RIVER IMPROVEMENT BONDS—	
5s, M&N, $26,300	May 1, 1921
Subject to call after May 1, 1896	
STREET IMPROVEMENT—	
4½s, M&S, $17,500	Sept. 1, 1923
Subject to call after Sept. 1, 1903	

STREET IMPT. BONDS—(Con.)
4½s, F&A, $50,000...Aug. 1, 1924
Subject to call after Aug. 1, 1904
4s, A&O, $20,000. ...Oct. 1, 1926
Interest payable in Johnstown.
Total debt Aug. 1, 1897. $215,300
Sinking fund..... 1,717
Net debt Aug. 1, 1897 . 213,583
Old boro. debt (add'l).. 3,600
Tax valuation 1899.....13,384,000
Assessment is ¾ actual value.
City & sch. tax (per M.) '99. $11·95
Population in 1890 was.....21,805
Population 1898 (est.).....30,000

JUNIATA CO.—County seat is Mifflintown.

LOANS—	When Due.
COUNTY BONDS—	
3s & 4s, $126,689	.....

Interest payable by County Treas.
Total debt Jan. 1, 1899...$126,829
Sinking fund..... 29,620

Tax valuation, real.....$4,534,642
Tax valuation, personal. 840,736
Total valuation 1899....5,375,378
State & Co tax (per M.) '99..$10·00
Population in 1890 was....16,655

LACKAWANNA CO.—C. F. WAGNER, Clerk.

County seat is Scranton.

LOANS—	When Due.
REFUNDING BONDS—	
4½s, J&D, $100,000	Dec. 1, 1904
Bonds all optional after 2 years.	
COURT HOUSE BONDS—	
4s, J&D, $115,000	.....

Interest payable by County Treas.

Total debt Aug. 10, 1899. $215,000
Valuation, real..... 21,239,094
Valuation, personal... 3,317,812
Tax valuation 1899... 34,556,906
Assessment about ½ actual value.
State & Co. tax (per M) '99. $11·00
Population 1890 was.....142,088

TAXES on the above securities are paid by the County.

LANCASTER.—{SIMON SHISSLER, Mayor. J. H. RATHFON, Treasurer.

This city is the capital of Lancaster County.

LOANS— NAME AND PURPOSE.	Interest— Rate.	Payable.	Principal— When Due.	Outstand'g.
Judgment bonds, 1895.	4	A & O	Oct. 1, 1925	$120,000
	Optional after 1915.			
Relief fund	6	Jan.	Apr. 1, 1905 to '20	14,000
School bonds, 1895	4	.....	1915	100,000
do do 1897	4	.....	.....	10,000
Water loan (reg.)	4	A & O	Apr. 1, '99, to 1901	41,400
do do	4	J—Q	Apr. 1, '99, to 1905	120,000
do do	4	J & J	Jan. 1, '00, to 1918	125,000
do (coupon)	4	J—Q	Apr. 1, 1905 to '20	169,500
do 1892	4	....	1899 to 1912	150,000

INTEREST is payable in Lancaster.

BONDED DEBT.—The city's bonded debt on April 1, 1899 was $1,134,958; sinking funds, $515,458 06.

TAX FREE—All bonds of this city are exempt from taxation.

CITY PROPERTY—The city owns its water works valued at $750,000 and other buildings and available assets, besides the sinking fund mentioned above, in all amounting to $1,022,461.

ASSESSED VALUATION—In 1899 the total valuation was $15,553,660. Real valuation about $25,000,000. In 1889 total assessed valuation was $13,451,038; in 1880 it was $12,449,480. In 1898 the city tax rate per $1,000 was $9.

POPULATION—The population in 1890 was 32,011; in 1880 it was 25,769; in 1870 it was 20,233. In 1895 (estimated) 40,000.

LANCASTER CO.—E. H. HERSHEY, Treas.

County seat is Lancaster.

LOANS—	When Due.
COUNTY BONDS—	
4s, A&O, $170,800	Apr. 1, 1901
Subject to call at any time.	
3½s, $50,000	
COURT HOUSE BONDS—	
3½s, $50,000	1918
(Subject to call after 1908.)	

Bonded debt Apr. 1, 1899 $270,800
Interest payable at Co. Treas.'office.
Tax valuation 1898 $82,998,734
State & co. tax per $1,000 '90 $6·50
Population in 1890 was 149,095
Population in 1880 was 139,447

TAX FREE.—All bonds of this county are exempt from taxation.

LEBANON.—GEO. B. MARQUART, Treasurer.

This city is in Lebanon County.

LOANS—	When Due.
CITY BONDS—	
4s, A&O, $44,700	1923
Subject to call at any time.	
WATER BONDS—	
4s, A&O, $141,250	Apr. 1, 1902
Subject to call at any time.	

Interest paid at City Treas'r office.
Total debt Aug. 5, 1899 $185,950
Water debt (included) 141,250
Sinking fund and cash $26,728
Net debt Aug. 5, 1899 159,222
Tax valuation, real 8,738,666
Tax valuation, personal 212,280
Total valuation 1899 8,950,946
Assessment about 90 p. ct. actual.
Total tax (per M.) '99 10.00
Population in 1890 was 15,000
Population in 1899 (est.) 17,800

LOCKHAVEN.—WM. F. ELLIOTT, Mayor. C. H. SHOEMAKER, Treasurer.

This city is in Clinton County.

LOANS—	When Due.
CITY BONDS—	
6s, ..., $25,000	Nov. 1, 1910
5s, ..., 10,000	Oct. 1, 1903
4s, ..., 3,000	'95 extended
4s, ..., 25,000	Jan. 1, 1907
4s, ..., 25,000	May 1, 1915
WATER LOANS—	
5s, ..., $10,000	Oct. 1, 1903
5s, ..., 84,500	May 1, 1904
4s, ..., 19,500	July 1, 1914

REFUNDING BONDS—
4s, ..., $25,000 Dec. 1, 1918
(Subject to call after 1908.)
Total debt Feb. 15, 1899 $227,000
School bonds (addit'nal) 8,000
Total valuation 1898 1,700,000
Assessment about ⅓ actual value.
Population in 1890 was 7,358
Population in 1896 (est.) 8,000

LUZERNE CO.—R. P. ROBINSON, Treasurer.

The county seat is Wilkes-Barre.

LOANS.—	When Due.
COUNTY BONDS—	
4s, F&A, $37,500, g.	Feb. 1, 1903
4s, ..., 80,000	1900 to 1907
(Part annually.)	

Int. is payable in Wilkes-Barre.
Total debt Feb. 1, '99 $127,500
Sinking funds 31,827
Net debt Feb. 1, 1899 95,673
Tax valuation, real $27,942,641
Tax valuation, person'l 2,570,2 2
Total valuation. 1898 30,512,913
Assessment abt. 10 p. c. of act'l val.
County tax (per $1,000), '98 $7·50
School tax per $1,000 '98 13·00
Population in 1890 was 201,203
Population in 1899 (est.) 270,000

TAX FREE.—All bonds of this county are exempt from taxation to holders. The county pays a State tax of 4 mills.

LYCOMING CO.—A. D. UPDEGRAFF, Treas.

County seat is Williamsport.

LOANS.—	When Due.
REFUNDING BONDS	
3½, M&N, 2·5,000	Nov. 1, '08 '13
($40,000 yearly.)	

Total debt Aug. 1, 1898. $507,875
Tax valuation 1898 20,696,197
Population in 1890 was 70,579
Population in 1896 was 75,000

MAHANOY CITY.—ROBERT J. BOWMAN, Burgess. ABNER I. MORRIS, Sec. Coun'l

Borough in Schuylkill County.

LOANS—	When Due.
BOROUGH BONDS—	
4s, M&S, $2,500	Sept. 1, 1908
4s, F&A, 10,000	Aug. 1, 1909
4s, J&J, 10,000	1916
4s, ..., 17,000	1922
(Subject to call after 1907.)	
4s, J&J, $45,000	Jan. 1, 1928
(Subject to call Jan. 1, 1908.)	

Total debt Mar. 4, 1899 $89,500
Floating debt $1,408
Total debt Mar. 4, 1899. 90,908
Tax valuation 1899 2,177,082
Assessment is ⅔ the actual value.
Total tax (per $1,000) $17·00
Population 1890 was 11,286
Population 1880 was 7,181
Population in 1899 (est) 15,000
Interest payable at Treasury.

The bonds, except where otherwise stated, are all 5-15-year bonds and are exempt from taxation.

McKEESPORT.—R. A. HITCHENS, Comptroller.

This city is in Allegheny County and has annexed the borough of Reynoldton, assuming a bonded debt of $25,500.

LOANS—	When Due.
FUNDING BONDS—	
4½s, J&J, $42,000	July 1, 1920
4s, M&S, 121,000	
RR. COMPROMISE BONDS—	
6s, J&J, $104,600	July 1, 1906
WATER BONDS—	
5s, J&J, $75,000*	July 1, 1911
5s, J&J, 27,000	July 1, 1904

Interest payable by City Treasurer.
Bonded debt Jan. 1, 1899 $395,100
Water debt (included) $102,000
Floating debt 18,694
Total debt Jan. 1, 1899 413,794
Sinking fund 139,479
Net debt Jan. 1, 1899 274,315
Ass'd valuation 1898 15,130,336
Assessment about ½ actual value.
City & sch. tax (p. $1,000) '98 $13·50
Total tax (per $1,000) 16·50
Population 1890 was 20,741
Population 1895 (est.) 30,000

* The water bonds due in 1911 are subject to call on 60 days notice.

TAX FREE.—The Railroad Compromise bonds are tax exempt.

McKEESPORT SCHOOL DISTRICT—D P. SMITH, Sec'y.

This district is located in Allegheny County.

LOANS—	When Due.
3½, ..., $100,000, part y'rly to '27	
Bonded debt June 5, '99	$252,000
Sinking fund	40,120
Net debt June 5, 1899	211,880

Asses'd valuation '99 $15,337,575
School tax (per M.) 1899 6·00
Population in 1890 was 22,000
Population in 1899 (est.) 38,000

MEADVILLE.—This city is in Crawford County.

*LOANS—	When Due.
WATER WORKS BONDS—	
4s, A&O, $153,000	Oct. 1, 1928
(Subject to call after Oct. 1, 1903.)	
CITY BONDS—	
4½s, J&J, $6,000	July 1, 1902

CITY BONDS—(Con.)—	
4s, J&J, $24,200	July 1, 1901
4s, J&J, 12,000	Jan. 1, 1907
4s, J&J, 6,000	Apr. 1, 1907
4s, M&S, 7,900	Mar. 1, 1916

Interest is payable at City Treas'y.

Bonded debt Jan. 1, '98 $75,700
Floating debt 4,258
Total debt 79,958
Sinking fund 24,515
Net debt Jan. 1, 1898 51,443
Total valuation 1898. $2,508,012
Assessment abt. 50% actual value.
Total tax (per $1,000) '97 $33·00
Population 1890 was 9,520
Population 1898 (est.) 11,000

All bonds are subject to call. Bonds of 1907 and '16 free of State tax.

MEDIA.—C. D. M. BROOMHALE, Treasurer. W. H. TRICKER, Clerk.

This borough is in Delaware County.

LOANS—	When Due.
REGISTERED BONDS—	
4s, A&O, $10,000	Apr. 1, 1913
Optional after Jan. 1, 1903	
REFUNDING & WATER BONDS—	
3½s, M&N, $100,000	1904 to 1929
(On May 1, part every 5 years.)	

Int. payable by Borough Treas.
Total debt May 1, 1899 $1 0,400
Tax valuation 1898 2,326,663
Tot. tax (per $1,000) '96 19·50
Population in 1890 was 2,736

MILLVALE.—W. A YOUNG, Burgess.

This borough is in Allegheny County.

Bonded debt Jan. 1, '99 $100,100
Floating debt 9,200
Total debt Jan. 1, 1899 109,300
Total valuation 1898 2,510,825
Assessment abt. 70% actual value.
Boro. tax (per $1,000) 1898 $17 00
Population in 1890 was 3,809
Population in 1899 (est.) 9,500

MONONGAHELA.—JOS. A. BRYAN, Mayor.

Monongahela is in Washington County

LOANS—	When Due.
REFUNDING BONDS—	
3½s, $59,000	1909 to '28
($2,000 in '09; $3,000 yearly to '28)	

Bond. debt Aug. 1, 1899 $59,000
Total valuation 1899 $1,495,357
Assessment about ⅔ actual value.
Total tax (per $1,000) '99 $23·00
Population in 1890 was 4,096
Population in 1899 (est.) 6,000

MONROE CO.—J. MILTON SHICK, Treasurer. HARVEY HUFFMAN, Clerk.

County seat is Stroudsburg.

LOANS—	When Due.
COURT HOUSE BONDS—	
4s, M&S, $66,600	1909
Subject to call.	

Interest payable at Co. Treasury.
Bonded debt March 1, '99 $66,600
Total valuation 1898 $6,735,263
Assessment same as actual value.
Total tax (per $1,000) '98 $14·00
Population in 1890 was 20,111
Population in 1895 (est.) 21,000

MONTGOMERY CO.—D. H. HITNER, Clerk.

County seat is Norristown.

LOANS—	When Due.
COUNTY BONDS—	
4s, A&O, $77,000	Apr. 1, 1900

Interest payable in Norristown.
Total debt Aug. 10, 1899 $77,000
Tax valuation 1898 80,135,275
State and Co. tax (per M.), '99 6·00
Population 1890 was 123,290

MONTOUR CO.—JNO. C. PEIFER, Clerk.

County seat is Danville.

LOANS—	When Due.
COUNTY BONDS—	
4s, Nov. 1, $29,000	
$4,000 due yearly.	

Total debt Jan. 1, 1899 $29,000
Tax valuation, real 1,841,260
Tax valuation, personal $129,371
Total valuation 1898 1,970,631
Assessment about ⅓ actual value.
State and Co. tax (per M.), '98 $12
Population in 1890 was 15,645
Population in 1880 was 15,469

TAX FREE.—All bonds are exempt from taxation.

NEW CASTLE.—S. W. SMITH, Mayor. WM. E. MARSHALL, Clerk.

This city is the capital of Lawrence County. In 1897 the boroughs of West New Castle and Mahoning town were annexed to the city.

LOANS—	When Due.
CITY FUNDING BONDS—	
4s, F&A, $24,000	Aug. 1, 1906
Subject to call at any time.	
SEWER BONDS—	
4s, F&A, $15,000	Aug. 1, 1911
Subject to call after 1906.	
STREET IMPROVEMENT BONDS—	
4s, F&A, $40,000	Aug. 1, 1904
Subject to call at any time.	
4s, F&A, $40,000	Aug. 1, 1916
Subject to call after 1906.	
4s, M&S, $25,000	Sept. 1, 1917
4s, F&A, 35,000	Aug. 1, 1918
(Subject to call after Aug. 1, 1903.)	

Interest payable at city treasury.
Total debt April 1, 1898. $136,500
Total valuation, 1898 8,822,471
Assessment about ⅔ actual value.
County tax (per $1,000) $3·50
City tax (per $1,000) '99 8 60
School tax (per $1,000) 1899. 6·40
Population 1890 was 11,600
Population 1898 (estimat'd. 27,000

SCHOOL DISTRICT BONDS—	
3½s, $56,000	1919
(Subject to call after 1909.)	

TAX FREE.—Bonds are exempt from taxation.

NORRISTOWN.—This borough is the capital of Montgomery County.

LOANS—	When Due.
BOROUGH BONDS—(reg.)	
4s, J&J, $29,400	July 1, 1904
Subject to call at any time.	
4s, J&D, $14,300	Dec. 1, 1908
Subject to call at any time.	
4s, J&J, $67,000	Jan. 1, 1913
Optional after Jan. 1, 1898	
3½s, ..., $200,000	Oct. 1, 1927
(Subject to call after 1902.)	
4s, J&J, $59,500	Jan. 1, 1915

Bonded debt Aug. 1, '99 $370,200
Tax valuation 1898 9,400,000
Assessment about ⅔ actual value.
State & Co. tax (per M.), '99 14·00
Population 1890 was 19,791
Population 1899 (est.) 24,000

SCHOOL BONDS—	
3½s, ..., $100,000	1919
(Subject to call after 1909).	

INTEREST is payable at the Borough Treasurer's office

NORTHAMPTON CO.—ALFRED P. LAUBACH, Treasurer. Easton is the county seat

LOANS—	
4s, A&O, $100,000	10-20-years

Interest payable semi-annually at the County Treasurer's office.
Bonds are tax exempt.
Bonded debt Sept. 1, '99 $100,000
Sinking fund 20,798
Net debt Sept. 1, 1899 $79,202
Tax valuation, real 39,789,047
Tax valuation, person'l 7,811,235
Total valuation 1899 47,630,282
County tax (p. $1,000) 189 $2·60
Population in 1890 was 84,220
Population in 1899 (est.) 120,000

OIL CITY.—JOHN M. REED, Mayor. W. H. WISE, Treasurer.

This city is in Venango County.

LOANS—	When Due.
CITY BUILDING BONDS—	
4s, M&S, $15,000	Sept. 1, 1900 to
($1,000 due yearly)	Sept. 1, 1914
WATER BONDS—	
5s, M&S, $6,000	Sept. 1, 1900 to
($3,000 due yearly)	Sept. 1, 1901
5s, M&S, $36,000	Sept. 1, 1902

Bonded debt Apr. 1, '99 $61,000
Floating debt 500
Total debt Apr. 1, 1899 $61,500
Sinking fund assets 25,500
Water debt (included) 45,000
Tax valuation, real 2,391,310
Total valuation, person'l. 201,170
Total valuation 1898 2,592,480
Assessment is ⅓ actual value.
Total tax (per $1,000) '98 $38·00
Population in 1890 was 10,932
Population in 1899 (estim.) 13,000

INTEREST on the Water 5s is payable by Townsend, Whelen & Co., Philadelphia.

PERRY CO.—H. C. GAULT, Treasurer.

New Bloomfield is the county seat.

Bonded debt Jan. 1, 1899	$124,143	Total valuation 1899.	$7,857,722
Assets, &c.	26,329	Assessment about actual value.	
Net debt Jan. 1, 1899	97,814	State and county tax (per $1,000) 1 98	$9·00
Assessed valuation, real	7,0-1,268	Population in 1890 was	26,276
Assessed valuation, per'l	776,454		

PHILADELPHIA.—S. H. ASHBRIDGE, Mayor. JOHN M. WALTON, Comptrol'r.

Philadelphia, co-extensive with the county of the same name, is the third city of the United States, has an area of over 130 square miles, and includes a number of places which have almost the character of separate towns. The county is under city control and has no separate debt. In the following table the various issues of bonds under the general heads, Taxed City Loan and Untaxed City Loan, are given in the order of their dates of maturity.

The long-continued litigation over the issuance of the $11,200,000 bonds voted Nov. 7, 1897, was concluded May 15, 1899, by a decision of the Supreme Court confirming their validity. One half the bonds was issued July 1, 1899.

LOANS— NAME AND PURPOSE.	Interest. Rate	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
New funding loan, series S to Y.....1879	4	J & J	Dec. 31 '99 to 1904 $400,000 yearly.	$2,400,000
Three p. ct. loan, 1890-91, series A to T.....	3	M & N	Nov. 1, 1900 to '19 $230,000 yearly.	4,600,000
Serial loan.....1893	3	J & J	Dec. 31, 1903-'17 $175,000 yearly.	2,625,000
do ..... do	4	J & J	Dec. 31, 1918-'22 $175,000 yearly.	875,000
do 1894	3½	J & J	Dec. 31, 1904-'23 $205,000 yearly.	4,100,000
Serial loan.....1896	3½	J & J	Dec. 31, 1905-24 $100,000 yearly.	2,000,000
do 1899	3½	J & J	Dec. 31, 1908-17 $560,000 yearly.	5,600,000
do 1898	3	J & J	Dec. 31, 1908-'27 $65,300 yearly.	1,306,000
Refunding loan....1894	3½	.....	Dec. 31, 1904-'23 $136,000 due yrly	2,720,000
Subway loan... ... do	3½	.....	Dec. 31, 1904-'10	2,084,000
do do do	3	.....	Dec. 31, 1904	16,000
do do 1897	3½	.....	Dec. 3, 1911-1918 $300,000 yearly.	2,400,000
do do 1898	3½	J & J	Dec. 31, 1919-'21 $30 ,000 yearly.	900,000
Serial loan.....1895	3	.....	Dec. 31, 1905-'24 $120,000 yearly.	2,400,000
do 1899	3½	J & J	Dec. 31, 1908-'17 $560,000 yearly.	5,600,000
Refunding loan....1895	3½	.....	Dec. 31, 1905-'23 $50,000 yearly.	950,000
do do do	3½	.....	Dec. 31, 1924	44,000
do do do	3¼	.....	Dec. 31, 1924	5,000
do do do	3⅛	.....	Dec. 31, 1924	1,000
do do 1897	3½	.....	1907-1926, $32,500 annually on Dec. 1.	650,000
Reservoir loan, series A to T. 1892.....	3	J & J	Dec. 31, '02 to '21 $50,000 yearly.	1,000,000
TAXED CITY LOAN—				
Consolidated.....	6	J & J	Jan. 1, 1904	31,100
do	6	J & J	July 1, 1904	1,400
UNTAXED CITY LOAN—				
Guaranteed gas.....	6	J & J	Jan. 1, 1900	1,000,000
Park, No. 2	6	J & J	July 1, 1900	1,998,000
South St. Bridge	6	J & J	July 1, 1900	99 ,700
Water, No. 37	6	J & J	July 1, 1900	1,000,000
Fairmount Bridge	6	J & J	Jan. 1, 1901	700,000
House of Correction...	6	J & J	Jan. 1, 1901	500,000
School, No. 3.....	6	J & J	Jan. 1, 1901	500,000
Water, No. 46.....	6	J & J	Jan. 1, 1901	2,122,000
Guaranteed gas.....	6	J & J	Jan. 1, 1902	500,000
Police and culverts....	6	J & J	Jan. 1, 1902	425,000
Fairmount Bridge.....	6	J & J	July 1, 1902	200,000
School, No. 50.....	6	J & J	July 1, 1902	1,000,000
Fire purposes.....	6	J & J	Jan. 1, 1903	200,000
Girard Av. Bridge	6	J & J	Jan. 1, 1903	2,138,000
Park, No. 3.....	6	J & J	Jan. 1, 1903	1,800,000
Water, No. 54.....	6	J & J	Jan. 1, 1903	970,000
No. 53.....	6	J & J	June 1, 1903	200,000
Centennial, No. 55.....	6	J & J	July 1, 1903	500,000
Ice boat, No. 56.....	6	J & J	July 1, 1903	225,000
House of Correction...	6	J & J	Jan. 1, 1904	450,000
School, No. 58.....	6	J & J	Jan. 1, 1904	1,000,000
Guaranteed gas.....	6	J & J	Jan. 1, 1905	1,000,000
UNTAXED CITY LOAN—				
Bridges, No. 60.....	6	J & J	July 1, 1905	335,000
Sewers, No. 61.....	6	J & J	July 1, 1905	499,400
Registered loans overdue and yet outstanding				16,175
Non-registered loans overdue and yet outstanding				40,520
Non-registered coupons overdue and yet outstanding				14,000

PAR OF BONDS—Bonds are in pieces of $25, $50, $100 and $1,000.

INTEREST payable by Farmers' & Mechanics' Nat. Bank, Phila., Pa.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Philadelphia's total municipal debt, and the sinking fund held by the city against the same, on the dates mentioned. [By a decision of the Supreme Court of Pennsylvania, filed May 31, 1894, it is held that, within the meaning of the word "Debt" in Section VIII, Article IX, of the Constitution of Pennsylvania, the real debt of the city is the authorized debt less the amount of the city certificates purchased and uncanceled in the sinking fund.]

	Aug. 1, 1899.	Jan. 1, 1899.	Jan. 1, 1898.
Bonded debt.....	$56,840,545	$51,241,295	$56,872,795
Outstanding warrants.....	221,798	1,216,787	1,235,133
Total debt.....	$57,062,343	$52,458,082	$58,107,928
City loans held in sink. fds.	16,084,000	16,078,000	18,933,575
Net debt on dates named..	$40,978,343	$36,380,082	$39,174,353

The city sinking fund held on August 1, 1899, in addition to the loans given above, assets amounting to $3,022,483. The cash on hand in the city treasury on that date was $11,434,127 24.

The sinking fund holds the following securities: City loan, at par, $16,080,000 and United States loan, at par, $413,000. The amount of bonded debt redeemed by the Sinking Fund Commission during the year 1898 was $7,843,000. Among the assets held by the city are 22,500 shares of Sunbury & Erie Railroad stock, par value $100 per share, or 45,000 shares of Philadelphia & Erie Railroad stock, par value $50 per share, market value $17·50 per share.

CITY PROPERTY—The real estate owned by the city is valued at $55,975,494, an increase over the appraisement of Jan. 1, 1898, of $2,181,825.

ASSESSED VALUATION, ETC.—The following shows the annual payments to the sinking fund, amount of bonded debt and outstanding warrants, assessed value of property, and the tax rate, for years indicated. Property in this city is assessed at about ¾ of its actual value.

Years.	Paym'ts to Sink. Fund.	Total Municipal Debt Jan. 1.	Assessed real and Personal Valuat'n.	Tax rate per $1,00
1899.....	$775,192	$52,458,082	$864,516,035	$18·50
1898.....	794,556	58,107,928	842,330,700	18·50
1897	368,860	55,054,930	818,827,549	18·50
1895.....	419,260	55,168,028	782,677,694	18·50
1890.....	602,590	56,777,370	688,713,518	18·50
1885.....	660,986	64,131,362	597,785,428	18·50
1880.....	806,605	72,264,595	536,667,834	20·00
1875.....	785,899	64,390,463	575,283,968	21·50
1870.....	519,197	45,093,247	479,776,643	18·00
1865.....	329,340	32,763,899	159,119,928	28·00
1860.....	173,737	21,356,759	155,697,669	20·00
1855.....	81,665	.....	.....	15·00

POPULATION.—In 1898 was estimated at 1,210,000; in 1890 was 1,046,964; in 1880 it was 847,170; in 1870 it was 674,022.

PHOENIXVILLE.—WM. H. BITTING, Burgess.

This borough is in Chester County.

LOANS—	When Due.		
REF'D'ING WATER BONDS—		Cash on hand.....	8,000
3½s, A&O, $89,500 ...	Apr. 1, 1909	Net debt Mar. 1, 1899...	$166,000
Optional after Apr. 1, 1904.		Tax valuation 1898.....	3,000,000
3½s, A&O, $100,000..	Apr. 1, 1924	Assessment about ⅔ actual value.	
Interest payable at Phœnixville.		Total tax (per $1,000) 1898..	15·50
Total debt Mar. 1, 1899..	$174,000	Population in 1890 was.....	8,514
		Population in 1897 (est.)....	8,500

PITTSBURG.—WILLIAM J. DIEHL, Mayor. JOS E. LEWIS, Comptroller.

This city is situated in Allegheny County. [City recently voted to issue $7,000,000 improvement bonds.]

LOANS— NAME AND PURPOSE—	Interest. Rate.	Interest. Pay'ble.	Principal. When Due.	Principal. Outstand'g
City building bonds, refun.c&r	5	A & O	Apr. 1, 1910	$170,000
Free bridge bonds.....c or r	4	M & N	1925	*1,350,000
Subject to call 1-10 every 3 years.				
Funded debt bonds.....c	7	J & J	July 1, 1909	142,000
do do .....r	7	J & J	July 1, 1909	358,000
do do .....r	7	J & J	Jan. 1, 1912	121,000
Funded debt improv. bonds.c	5	J & D	June 1, 1913	88,000
do do do r	5	J & D	June 1, 1913	1,315,000
do do do .r	5	J & D	June 1, 1912	77,000
Improvement bonds.....c	4	J & D	Dec. 1, 1915	53,000
do do .....r	4	J & D	Dec. 1, 1915	3,681,700
Market bonds, refunded.....r	5	A & O	Apr. 1, 1910	25,000
Municipal consol. bonds.....r	6g	A & O	Oct. 1, 1904	g.210,000
Public Park bonds.....c or r	4	M & N	1925	*1,575,000
Subject to call 1-10 every 3 years.				
Public Safety bonds.....c or r	4	M & N	1925	*450,000
Subject to call 1-10 every 3 years.				
Boulevard bonds.... ....c or r	4	M & N	1925	*400,000
Subject to call 1-10 every 3 years.				
Railroad scrip.....4&5		.....	.....	502
Railroad compromise bonds..c	5	J & J	Jan. 1, 1913	868,000
do do do ..r	5	J & J	Jan. 1, 1913	961,400
do do do ..c	4	J & J	Jan. 1, 1913	217,000
do do do ..r	4	J & J	Jan. 1, 1913	136,300
Water bonds.....c	6	J & J	Jan. 1, 1908	300,000
do .....c or r	4	M & N	1925	*1,800,000
Subject to call 1-10 every 3 years.				
Refund. Water extension loan	3½	.....	1900-1909, $90,000 y'rly Apr. 1.	873,000
East Birmingham funded.....	4	.....	Mar. 15, 1918	62,000

(c) Coupon bonds. (r) Registered bonds. (g) Payable in gold.
* These issues form parts of the $6,250,000 loan authorized in 1895, and the amounts here given represent the portion thus far issued.

PAR VALUE OF BONDS.—Bonds are for $100 and multiples.

TAX FREE.—All issues of this city's bon re exempt from taxation except the refunding water extension loan.

INTEREST is payable at the City Treasurer's office in Pittsburg, at the Bank of America in New York and at the Pittsburg Trust Co.

TOTAL DEBT, SINKING FUND, ETC.—

	Feb. 1, 1899.	Feb. 1, 1898.	Feb. 1, 1897.	Feb. 1, 1896
	$	$	$	$
Total bonded debt (incl. water bonds)	15,331,202	‡16,962,902	14,928,202	13,630,301
Sinking funds.....	4,058,245	5,391,222	4,707,369	5,088,354
Net debt.....	11,272,956	11,571,680	10,220,833	8,541,947

‡ Including $7,000 still outstanding.

The sinking fund receives yearly $500,000 from appropriations and investments.

DEBT LIMITATION.—Pittsburg's debt is limited by State Constitution to 7 per cent of the assessed value of real estate.

ASSESSED VALUATION.—The city's assessed valuation (estimated at about cash value) and tax rate have been as follows:

Year.	Assessed Valuation. Real.	Personal.	Total.	City Tax per $1,000.
1899	$315,521,713	1,821,878	$317,343,591	$15 00
1898	310,576,437	1,902,284	312,478,721	15·00
1897	293,368,242	1,948,020	295,316,262	.....
1896	286,497,437	1,988,985	288,486,422	.....
1893	273,390,506	2,259,660	275,650,166	11·00
1890	198,580,267	1,873,359	200,453,626	15·00
1885	108,530,608	3,000,000	111,530,608	13·00
1884	105,404,720	1,838,258	107,342,978	16·00

For the year 1899 the assessed valuation of real estate includes the valuation of property to the amount of $117,072,073 which paid a rural tax (two-thirds of full tax), and $10,450,591 which paid a so-called agricultural tax, or one-third of the full tax rate. The *taxable* valuation of all property for 1899, after making some slight deductions for exemptions, was estimated at $271,352,506.

POPULATION.—In 1890 population was 238,617; in 1880 it was 156,389; in 1870 it was 86,076. Estimated April 1, 1899, 300,000

PITTSBURG SCHOOL DISTRICTS—CHAS. REISFER, JR, Sec. Central B'd of Education.

The various sub-school districts of Pittsburg have an indebtedness entirely separate from that of the city proper. We give below their bonded debt on February 1, 1899, aggregating $1,423,500, and the assessed valuation of each for 1899.

	Bonded Debt.	Assessed Valuation 1899.
Allen Sub School District—31st Ward.....	$56,000	$2,296,487
Beltzhoover Sub-School District—38th Ward....	13,000	90 ,625
Brushton Sub-School District—37th Ward.....	51,500	2,351,579
Colfax Sub-school District—22d Ward.....	36,500	6,435,048
Forbes Sub-School District—6th Ward	21,000	6,223,112
Franklin Sub-School District—7th & 8th Wards..	80,000	6,234,920
Hiland Sub-School District—19th Ward	84,000	20,236,828
Homewood Sub-School District—2 st Ward.....	50,000	7,847,727
Howard Sub School District—16th Ward.....	118,000	6,765,469
Liberty Sub School District—20th Ward.....	65,000	34,221,667

	Bonded Debt.	Assessed Valuation 1899.
Lincoln Sub-School District—21st Ward	$87,000	$8,489,603
Luckey Sub-School District—35th Ward	39,000	1,859,927
Minersville Sub-School District—13th Ward	127,500	8,333,933
Moorhead Sub School District -11th Ward	23,500	5,257,301
Mt. Albion Sub-School District—18th Ward	6[illegible],000	7,176,047
Mt. Washington Sub-School District—32d Ward	45,000	4,228,595
Oakland Sub-School District—14th Ward	145,000	22,308,170
Peebles Sub-School District—23d Ward	120,000	8,874,051
Riverside Sub-School District—34th Ward	23,000	1,310,527
Sterret Sub-School District—22d Ward	66,000	12,321,653
St. Clair Sub-School District—27th Ward	45,000	3,340,447
Stevens Sub-School District—36th Ward	43,000	1,699,502
Washington Sub-School District—17th Ward	10,000	8,487,671
Wickersham Sub-School District—24th Ward	14,500	3,806,168

PITTSTON.—R. E. Hanker, Treasurer.

This borough is in Luzerne County.

LOANS— *When Due.*

Paving and Sewer Bonds—
4½s, J&J, $33,300...Jan. 15, 1915
Subject to call after Jan. 15, 1900

Borough Bonds—
4s, ..., $14,000.....
Bonded debt Mar. 1, 1899..$47,300
Floating debt..... 9,300

Total debt Mar. 1, 1899. $56,600
Sinking fund..... 12,000
Net debt Mar. 1, 1899... 44,600
Tax valuation 1899 1,388,720
Assessment about ¼ actual value.
Total tax (per $1,000) 1899.$56·50
Population 1890 was.....10,302
Population 1899 (estimat'd)15,000

TAX FREE—All bonds exempt from taxation.

INTEREST is payable at the Treasurer's office, Pittston.

POTTSVILLE.—S. M. Mortimer, Treasurer.

This borough is in Schuylkill County.

LOANS— *When Due.*

Funding Bonds—
4s, A&O, $10,000.....Oct. 1, 1900
4s, M&N, 33,000.....May 1, 1911
4s, ..., 5,000 1913
4s, ..., 2,000 1914

Refunding Bonds—
3½s, ..., $54,000 1929
(Subject to call after 1909.)

Bridge Bonds—
4s, J&D, $9,000.....1900-1908

Int. is payable at Boro' Treas'y.
Bonded debt Mar. 6,'99.. $113,500
Floating debt 4,398
Total debt Mar. 6, 1899. 117,898
Tax valuation 1898.....6,348,237
Assessment about ½ actual value.
Total tax (per $1,000) '98.. $7·50
Population in 1890 was.....14,117
Population in 1880 was.....13,253

The bonds due in 1907, 1911 and 1914 are subject to call after five years from date of issue; those due in 1913 after 10 years. All are exempt from local taxation.

PUNXSUTAWNEY.—{T. M. KURTZ, Burgess. {J. R. LOWRY, Secretary.

This borough is in Jefferson County.

LOANS— *When Due.*

Sewer Bonds—
4s, ..., $4,000.July, 1903 to '20

Paving Bonds—
4s, J&J, $8,000.....Jan. 1, 1927
(Optional after Jan. 1, 1905.
4s, F&A, $5,000 ..... Aug. 1, 1927
(Optional after Aug. 1, 1905.)

Street Improvement Bonds—
4s, J&D, $15,000.....1903-1921

Refunding Bonds—
4s, J&J, $14,000.....Jan. 1, 1928
(Optional after Jan. 1, 1903.)

Bonded debt Mar. 1, 1899.$46,000
Floating debt 5,243
Total debt Mar. 1, 1899.. 51,243
Sinking fund..... 1,142
Net debt Mar. 1, 1899.... 50,101
Total valuation 1899....1,365,726
Assessment about ⅔ actual value.
Tax rate (per $1,000) 1899.$17·00
Population in 1890 was.....2,792
Population in 1899 (est.)....5,200

VALUE of city property, $9,773.

INTEREST on paving bonds payable at Borough Treasurer's office, and on the refunding bonds at the First National Bank, Punxsutawney.

READING.—{ADAM H. LEADER, Mayor. {E. L. LINDEMUTH, Clerk.

This city is the County seat of Berks County.

LOANS— *When Due.*

Funding Bonds—
4s, A&O, $99,000 .....Apr. 1, 1903

Refunding Bonds—
4s, A&O, $200,000 ...Apr. 1, 1918
Subject to call af'r Apr. 1, 1898
4s, A&O, 100,000...April 1, 1913
Optional after April 1, 1903.

Water Bonds—
4s, J&J, $75,000 .....Jan. 1, 1902
4s, J&J. 75,000 ..... Jan. 1, 1912

Refunding Water Bonds—
4s, J&J, $57,500 .....Jan. 1, 1900
4s, J&J, $125,000.....Jan. 1, 1919

LOANS— *When Due*

Ref'd'g Water B'ds—(Con.)
Subject to call after Jan. 1, 1904
4s, J&J, $200,000.....July 1, 1920

Paving Bonds—
4s, ..., $200,000....1902 to 1922
($40,000 ev'ry fifth year on Feb. 1.)
4s, A&O, $100,000.....1903-1923
($20,000 every fifth year on Apr. 1)
4s, J&J. $100,000.....1902-1923
($20,000 every fifth year on July 1.)
4s, A&O, $100,000.....1904-1924
($20,000 every fifth year on Apr. 1.)

INTEREST is payable at the office of the City Treasurer.

TOTAL DEBT.—

	Apr. 3, '99.	April 4, '98.	1896.
Bonded debt (including water debt).	$1,471,500	$1,371,500	$1,019,500
Sinking funds	146,063	82,928	71,274
Net debt	$1,325,437	$1,288,572	$948,226
Net water debt (included above)	$513,500	$532,500	$548,500

TAX FREE.—All issues of the city's bonds are exempt from taxation.

CITY PROPERTY.—The city owns its water works, valued at $1,776,086, real estate worth $612,900, and other property to the amount of $93,000; making a total of $2,481,986.

ASSESSED VALUATION.—The city's assessed valuation (about two-thirds of cash value) and tax rate have been as follows:

Years.	Total Ass'd Valuation	Rate of Tax per $1,000.	Years.	Total Ass'd Valuation.	Rate of Tax per $1,000.
1899	$42,575,845	$14·00	1890	$26,527,133	9·45
1898	43,000,000	.....	1889	24,047,503	.....
1894	42,000,000	12·50	1880	17,969,908	.....
1891	40,130,240	14·50			

POPULATION.—In 1890 population was 58,661; in 1880 it was 43,278; in 1870 it was 33,930; in 1899 (estimated), 94,655.

Reading School District.—A. R. Hoover, Treas.

This district, comprising the city of the same name, is in Berks County.

Bonded debt Feb. 1, '99...$91,000
School tax (per $1,000) '98..$4·00

For assessed valuation, population, &c., see city of Reading.

SCHUYLKILL CO.—{HARRY MULDOON, Cont'ller. {ELIAS DAVIS, Treasurer.

County seat is Pottsville.

LOANS— *When Due.*
4s, A&O, $38,100....Apr. 1, 1909
4s, ... 142,000....Apr. 1, 1914
Optional after Apr. 1, 1899

4s, A&O, $75,000.....Oct. 1, 1916
3s, J&J, 274,100....July 1, 1919
3s, M&S, 32,600....Sept. 1, 1921
All bonds exempt from taxation.

Interest payable in Pottsville
Tot. bond. debt May 1.'98.$561,800
Floating debt... 292,965
Total debt May 1, 1898. 854,565
Total valuation 1898...47,515,173

State & Co tax (per $1,000) '98.$8·00
Assessment abt. 60 p.c. actual val.
Population in 1890 was...154,163
Population in 1880 was. .129,974
Population in 1897 (est.)...165,000

SCRANTON.—{JAMES MOIR, Mayor. {E. HOWELLS, Comptroller.

This city is in Lackawanna County.

LOANS— NAME AND PURPOSE.	Interest. Rate.	Payable.	Principal. When Due.	Outstand'g.
Bridge loans.....1894	4½	J & D	June 1, 1904	$90,000
do do 1894	4½	J & D	June 1, 1909	50,000
do do 1894	4½	J & D	June 1, 1914	50,000
do do 1894	4½	J & D	June 1, 1915	60,000
City improvement....1886	4	J & J	July, '00 to 1906 $2,000 yearly.	14,000
do do 1886	4	J & J	July 1, 1907-'16 $3,500 yearly.	35,000
City improvement....1891	4½	J & D	Dec. 1, 1901	22,000
do do 1891	4½	J & D	Dec. 1, 1906	23,000
do do 1891	4½	J & D	Dec. 1, 1911	22,000
do do 1891	4½	J & D	Dec. 1, 1916	23,000
Funding loan 1886	4	J & J	July 1, 1901	15,000
do do 1886	4	J & J	July 1, 1906	15,000
Municipal building ...1890	4	F & A	Feb. 1, 1900	20,000
do do ...1890	4	F & A	Feb. 1, 1905	25,000
do do ...1890	4	F & A	Feb. 1, 1910	30,000
Redemption bonds...1893	4½	J & D	June 1, 1903	34,000
do do ...1893	4½	J & D	June 1, 1908	34,000
do do ...1893	4½	J & D	June 1, 1913	38,000
do do ...1893	4½	J & D	June 1, 1918	38,000

TAX FREE.—All bonds issued by this city are tax exempt.

TOTAL DEBT—The subjoined statement shows Scranton's indebtedness on the dates mentioned.

	Apr. 4, '99.	Apr. 4, '98.	Apr. 5, '97.	Apr. 1, '95
Total bonded debt	$640,000	$642,000	$644,000	$762 000
Floating debt	37,005	32,412	34,479	55,589
Total municip. debt.	$677,005	$674,412	$678,479	$817,589
Less sinking funds, &c.	170,903	142,701	98,940	143,427
Net debt	$506,102	$531,711	$579,539	$674,162

In addition to the above-stated assets, the city purchased bonds of the redemption loan series of 1893, amounting to $104,000, for investment for the benefit of its several sinking funds.

ASSESSED VALUATION—The city's assessed valuation (about one-third cash value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Rate of Tax per $1,000.
1899	.....	.....	$22,993,318	$37·80
1898	$20,423,078	$1,714,605	22,137,683	.....
1897	19,529,803	*1,347,300	20,877,103	33·50
1896	.....	.....	20,186,713	.....
1895	18,597,764	1,021,540	19,619,304	34·60
1892	17,545,388	1,067,385	*18,612,773	27·63
1890	15,196,294	*1,189,540	16,385,834	.....
1880	4,582,871	97,934	4,680,805	.....

*This amount includes occupations as well as other personal property.

POPULATION—In 1890 population was 75,215; in 1880 it was 45,850; in 1870 it was 35,092; in 1899 (local estimate) it was 108,000.

SEWICKLEY.—{J. C. CHAPLIN, Chairman Fin. Com. {J. A. KNOX, Clerk.

Sewickley is in Allegheny County.

LOANS— *When Due.*

Street Imp. Bonds—
4½s, F&A, $3,500.....Var.
(Subject to call at any time)

Street and Sewer Bonds.
4·9s, ... $20,000.....1903

Water Bonds—
5s, A&O, $60,000....Apr. 1, 1903
4s, A&O, 15,000..... 1905

Bonded debt Apr. 1, '99.. $98,500
Water debt (included).... 75,000
Floating debt 7,128
Total debt Apr. 1, 1899. 105, 28
Tax valuation 1898.....3,080,800
Assess't ab't ⅔ actual value.
City tax (per $1,000) 1898...$5·50
Population in 1890 was 2,750
Population in 1897 (est.)....3,500

INTEREST is payable at the First National Bank of Sewickley.

CITY PROPERTY.—The borough owns a water plant and other available assets amounting to about $150,000.

SHAMOKIN.—M. C. Farrow, Burgess.

This borough is in Northumberland County.

LOANS— *When Due.*

Borough Purposes—
4½s, M&S, $10,000...Sept. 9, 1905
4s, M&N, 7,600....Nov. 1, 1899
4s, A&O, 65,000.Oct. 15, 1900 to '08, Oct. 15, '28
($2,0 0 yearly to '08, $2,200 to '18, and $2,500 to '28.)

Funding Bonds—
4½s, M&N, $6,000...May 18, 1903
4½s, M&S, 1,000...Sept. 9, 1905
4s, M&N, 6,000...Nov. 16, 1904
4s, M&S, 2,500...Sept. 9, 1905

LOANS— *When Due.*

Refunding Bonds—
4s, J&J, $2,500....Jan. 23, 1904
4s, M&N, 4,000....Nov. 9, 1904
4s, M&N, 10,000....May 1, 1905
Total debt Jan. 1, 1899.. $134,000
Tax valuation 1898.....1,644,133
Assessm't about 10% actual value.
Total tax (per $1,000).....$72·00
Population in 1890 was.....14,403

School District Bonds—
3½s, ..., $12,000.....1911
(Subject to call after 1904.)

TAXES on the above securities are all paid by the borough.

OPTIONAL—All of the borough's bonds except the $65,000 issue are subject to call after five years from date of issue.

INTEREST is payable at the office of the borough treasurer.

SHARON—Malin Ewing, Secretary.

This borough is in Mercer County.

LOANS— *When Due.*

Refunding—
4s, M&N, $100,000...Nov. 1, 1915
Total debt Mar 1, '99.... $100,000
Tax valuation 1899.....2,694,440

Assessment is ¾ actual value.
Boro' tax (per $1,000) '99..$12·00
Population in 1890 was.....7,459
Population in 1899 (est.) 9,000

OPTIONAL.—All bonds subject to call at the option of the Council.

SHARPSBURG.—H. S. Ayers, Treasurer.

This borough is in Allegheny County.

LOANS. *When due.*

Water Bonds—
5s, M&S, $33,000....$2,500 yearly

Sewer Bonds—
4s, A&O, $62,000.....1907-1919
($5,000 annually.)

Street Improvement—
4s, A&O, $60,000 .....Oct., '08.'19
(Subject to call after 1908.)

Electric Lights—
5s, M&N, $11,000....$1,000 yearly
Total debt Apr. 1, '99... $157,500
Total valuation 1898... 3,325,000
Assessm't about 60% actual value.
Total tax (per M.) '98 .....$13·25
Population in 1890 was.....4,898
Population 1899 (estimated).7,500

INTEREST on the water bonds is payable in Philadelphia; on the electric bonds in Pittsburg.

TAX FREE.—All bonds are exempt from taxation.

SHENANDOAH.—

Shenandoah is in Schuylkill County.

LOANS— *When Due.*
REFUNDING BONDS—
4s, J&J, $20,000..... 1926
WATER BONDS—
5s, J&J, $140,000.....1923 1924
Total debt Feb. 1, 1898.. $165,000

Water debt (included)... $140,000
Tax valuation 1898.....2,464,937
Assessm't about 30 p. c. actual val.
Total tax (per $1,000).....$35·00
Population in 1880 was.....10,147
Population in 1896 (estim'd)17,500

OPTIONAL.—All above bonds are subject to call at any time.

TAX FREE.—All bonds free of tax to holders.

SHERADEN.—Chas. L. Criss, Clerk.

This borough is in Allegheny County.

LOANS— *When Due.*
IMPROVEMENT BONDS—
4s, A&O, $30,000.....1902-1927
(Part due in even years to 1910 and then yearly.)

Bonded debt Oct. 20,'98. $50,500
Assessed valuation '98..1,537,760
Assessm't about 75% actual value.
Tax rate (per $1,000) 1898.$14·00
Population in 1898 (est.)....2,800

SOUTH BETHLEHEM.—Thos. Ganey, Clk.

This borough is in Northampton County.

LOANS— *When Due.*
PERMANENT STREET IMP. BONDS.
4s, A&O, $15,000.....Apr. 1, 1919
4s, A&O, 15,000.....Apr. 1, 1920
4s, J&J, 5,000.....July 1, 1921
4s, J&J, 15,000.....July 1, 1922
REDEMPTION BONDS—
4s, F&A, $69,500.....Aug. 1, 1916

MARKET BUILDING BONDS—
4s, J&D, $15,000 .....June 1, 1909
4s, J&D, $24,000..June 1, 1909-19
Bonded debt Mar.14,'99. $158,500
Tax valuation 1898.....5,964,518
Assessment abt. 66 p. c. act. value.
Total tax (per $1,000) '98..$18·10
Population 1890 was.....10,302

OPTIONAL.—The $15,000 of market building bonds are subject to call ten years from date of issue, at the option of the borough; all other issues fifteen years.

SUNBURY.— { P. H. MOORE, Chief Burgess. I. T. C. DISSINGER, Clerk.

This borough is the county seat of Northumberland County. The borough of East Sunbury was annexed March 3, 1896.

Bonded debt May 1, '99 . $53,900
Assessed valuation '98..1,350,000
Assessment about ⅕ actual value.

Tax rate (per $1,000) '98...$52·00
Population in 1890 was.... 5,930
Population in 1899 was....12,000

TAMAQUA.—Samuel Beard, Clerk.

This town is in Schuylkill County.

LOANS— *When Due.*
FUNDING & REFUNDING BONDS—
3½s, A&O, $47,000 ...Oct. 1, 1929
(Subject to call after Oct. 1, 1904.)

Bonded debt Sept. 9,1899 $37,000
Floating debt..... 5,500
Assessed valuation 1899.1,661,249
Tax rate (per $1,000) 1899.$20·00
Population 1899 (est.) 7,500

TARENTUM.—F. A. Ready, Clerk.

This borough is in Allegheny County.

LOANS— *When Due.*
BUILDING BONDS—
6s, M&S, $3,3 0.... .....
ELECTRIC-LIGHT BONDS—
5s, M&S, $44,500 1922
(Subject to call.)
SEWER BONDS—
5s, M&S, $15,000 ....Sept. 1, 1928
(Subject to call Sept. 1, 1908.)

PAVING BONDS—
5s, M&S, $9,' 00.... .Sept. 1, 1928
(Subject to call Sept. 1, 1908.)
5s, . . $10. 00.....
Bonded debt Sept. 1, '99. $79,300
Assessed valuation '98..1,736,140
Assessm't about 70% actual value.
Total tax (per $1,000) '98..$18·75
Population in 1890 was. ...4,627
Population in 1898 (est.)....5,000

INTEREST is payable at the National Bank of Tarentum.

TIOGA COUNTY.—Richard H. Smith, Treas.

County seat is Wellsboro.

LOANS— *When Due.*
COUNTY BONDS—
4s, J&J, $117,000..Jan. 1, 1923
Optional at any time.
Bonded debt Aug. 1, 1899.$117,000
Interest is payable at Wellsboro.

Tax valuation, real... $13,786,419
Tax valuation, pers'nal 1,186,125
Total valuation 1898.. 14,972,544
State & co. tax (per M.),'98 $10·00
Population in 1890 was.....52,313
Population in 1898 was.....52,000

TITUSVILLE.—Jules A. C. Dunbar, Compt'r.

This city is in Crawford County. The refunding bonds mentioned below had not actually been issued at the date of going to press (Oct. 1). The details of the old bonds to be refunded were given in the last issue of the SUPPLEMENT.

LOANS— *When Due.*
REFUNDING BONDS—
3s, F&A, $116,000...Aug. 1, 1919
(Subject to call Aug. 1, 1909.)
Bonded debt Aug 1, '99. $116,000

Water debt included..... $49,900
Tax valuation 1898.....2,150,000
Tax rate(per $1,000)'98.....17·00
Population in 1890 was.....8,073
Population in 1898 (est.).....9,000

INTEREST is payable by the City Treasurer.

CITY PROPERTY.—The city owns a water works and electric light plant, and other property and assets amounting to about $278,992.

POPULATION.—The population in 1890 was 8,073.

TITUSVILLE SCHOOL DISTRICT.—
Tot. bds., 3½s, Mar., '99....$24,500
Tax valuation 1898.....2,100,000

Tax rate (per $1,000), '98...$12·50

TURTLE CREEK.—This borough is in Allegheny Co.

LOANS— *When Due.*
BOROUGH BONDS—
4½s, A&O, $20,000.....1925
4½s, M&N, 50,000.....1925
4s, A&O, 42,000.....1904-1929
SCHOOL BONDS—
4½s, ..., $46,000.....

Borough debt Jan. 1, '99..$70,000
Assessed valuation '99. 1,634,580
Assessment about ¾ actual value.
Tax rate (per $1,000) '98....$16·70
Population 1897 (est.).....3,000

INTEREST on the borough bonds is payable at the Chemical National Bank, New York City, and on the school bonds at the Citizens' Bank of Turtle Creek.

WASHINGTON.—C. V. Harding, Secretary.

This borough is in Washington County.

LOANS— *When Due.*
PAVING BONDS—
4s, A&O, $60,000.....1908-1912
3·6s, J&J, 75,000.....Oct. 1, 1913
($15,000 due yearly) to Oct 1, 1917
Bonded debt June 16, '98.$121,300

Floating debt..... ..... $5,954
Total debt June 16, '98.. 127,254
Tax valuation 1898.....4,863,927
Tax rate (per $1,000) 1898..$21·00
Population in 1890 was.....7,063
Population in 1898..... 8,000

WASHINGTON CO.—Geo. E. Lockhart, Clerk County Commissioners.

Wasnington is the county seat.

LOANS— *When Due*
COURT-HOUSE & JAIL BONDS—
4s, F&A, $500,000.Aug.1, 1901-26
(Various amounts yearly.)

Bonded debt Mar. 1,'99 $500,000
Assessed valuation '98.46,712,431
Population in 1890 was....71,155
Population in 1898 (est.)...90,000

WEST CHESTER.—W. S. Underwood, Treas.

This borough is the capital of Chester County.

LOANS— *When Due.*
WATER BONDS—
3½s, J&J, $45,500.....1927
REDEMPTION BONDS—
3½s, A&O, $71,500..... 1927
Int. payable by Borough Treas.
Total debt Mar. 1, 1899.. $117,000
Sinking fund..... 4,000

Net debt Mar. 1, 1899.... $113,000
Tax valuation, real.....6,660,580
Tax valuation, personal. 445,555
Tax valuation 1898.....7,106,135
Assessment about actual value.
Total tax (per $1,000) '98...$11·50
Population 1890 was.....8,028
Population 1898 (est.).....10,000

All taxes on bonds are paid by the borough.

WATER WORKS, Etc.—The borough in 1898 owned water works, school houses and other buildings valued at $275,000.

WESTMORELAND CO.—W. D. Reamer, Commissioner.—County seat is Greensburg. Of the bonds mentioned below $30,000 will be redeemed the present year.

LOANS— *When Due.*
COUNTY BONDS—
4s, ..., $60,500.....1920
(Now subject to call.)
Total debt Aug. 15, 1899.$60,500

Tax valuation 1898...$61,356,015
State & Co. tax (per M.) '98..$7·00
Population 1890 was.....112,819
Population 1899 (est.).....160,000

WILKES-BARRE.—Frank Deitrick, Clerk.

Wilkesbarre is in Luzerne County.

LOANS— *When Due.*
IMPROVEMENT BONDS—
3½s, F&A, $100,000.Aug.1905-'29
REFUNDING BONDS—
4½s, ..., $100,000..1902 to 1927
4½s, M&N, 50,000.....1904-1924
($10,000 due every 5 yrs. on May 1.)
4s, M&S, $20,000.....Mar. 1, 1908
(Subject to call after 1903.)
4s, M&S, $40,000.....Mar. 1, 1908
3½s, F&A, 210,000.....1905-1929

($8,000 yearly on Feb.1 to 1919 & $9,000 yearly to 1929)
4s, M&S, $150,000....Mar. 1, 1928
(⅓ subject to call after 1908 and ⅓ after 1918.)
Tax valuation 1899....$8,857,782
Actual valuation.....35,000,000
Total tax (per $1,000) '99..$49·00
Tax valuation 1880.... 2,822,931
Population 1890 was.....37,718
Population 1899 (est.).....55,000

TOTAL DEBT, Etc.—The city's bonded debt on July 19, 1899, was $419,100; floating debt, $89,082; total debt, $508,182. The city has no water debt.

CITY PROPERTY.—The city owns property valued at $246,721.

WILKES-BARRE SCHOOL DIST.— { DR. G. W. GUTHRIE, Pres A. W. MOSS, Clerk.

BUILDING BONDS—
5s, F&A, $35,000..... 1910 1914
Bonded debt Aug. 1, '99..$152,000

Assessed valuation '99..$8,857,782
School tax (per $1,000) '99.$15·00
Population 1899 (est.).....55,000

WILKINSBURG.—James G. Storer, Secy.

This borough is in Allegheny County.

LOANS— *Amount.*
SEWER BONDS—
4½s, M&S.....$140,000
STREET BONDS—
4½s, J&J $40,000
4½s, J&D.....108,000
4s, ..., $14,000.....1901-1915
(1 bond in '01 &'03 and then ann.)
4s, ..., $30,000.....1918

Total debt Feb. 1, 1898... $303,000
Sinking fund assets..... 9,800
Net debt Feb. 1, 1898.... 293,200
Tax valuation 1898.....8,046,965
Assessment bt. 75 % actual value.
Total tax (per $1,000) '98...$14·50
Population in 1890 was.....4,662
Population in 1899 (estim'd) 15,000

TAX FREE—The sewer bonds are exempt from taxation.

INTEREST is payable at the First National Bank of Wilkinsburg.

WILLIAMSPORT.— { S. N. WILLIAMS, Mayor. EDWARD L. TAYLOR, Treas.

Williamsport is the capital of Lycoming County. Bonds all tax exempt.

LOANS— *When Due.*
CITY BONDS—
4s, M&S, $86,000....Mar. 1, 1925
Subject to call after Mar. 1, 1905.
CITY HALL BONDS—
4s, M&N, $70,000....May 1, 1923
Subject to call after May 1, 1903.
REFUNDING BONDS—
3½s, M&S, $500,000.Sept. 1, 1929
(Subject to call after Sept. 1, 1909)

Interest is paid by City Treasurer.
Bonded debt Feb.17,'98 $690,300
Sinking fund..... 9,200
Net debt Feb. 17, 1898. 681, 00
Tax valuation 1898.... 9,200,000
Assessm't abt. 50% actual value.
Total tax (per $1,000) 1897.$15·00
Population 1890 was..... 27,132
Population 1897 (est.)..... 32,000

TAX FREE.—All bonds are exempt from taxation.

WILMERDING.—

This borough, organized in 1890, is in Allegheny County.

LOANS— *When Due.*
BUILDING BONDS—
5½s, M&S, $5,000.....Mar. 1, 1902
SCHOOL BONDS—
5s, A&O, $26,000.....Apr. 1, 1911
STREET IMPROVEMENT BONDS—
5s, A&O, $61,000.....Oct. 1, 1915
5s, A&O, $32,000.....Oct. 1, 1926

Total debt Feb. 15, 1898.$125,000
Total valuation 1899....1,950,000
Actual value (est.).....3,000,000
Total tax (per $1,000) '99..$23·00
Population in 1890 was..... 419
Population in 1899 (estim'd).3,500

TAX FREE. The street improvement bonds are free from taxation.

YORK.— { CHAS. W. BRANT, Mayor. HENRY W. EISENHART, Comptroller.

York is the capital of York County.

LOANS— *When Due.*
HIGHWAY IMP. BONDS—
4s, J &J, $21,000.....July 1, 1914
4s, A&O, 39,000.....Oct. 1, 1912
4s, A&O, 30,000.....Oct. 1, 1916
4s, A&O, 40,000.....Apr. 1, 1917
4s, A&O, 10,000.... .Apr. 24, 1913
4s, F&A, 17,000.....Feb. 1, 1910
4s, M&S, 10,000.....Sept.1, 1915

4s, A&O, $27,000.....Oct. 1, 1911
Interest is payable at York, Pa.
Bonded debt Jan. 1,'99.. $194,000
Tax valuation 1898...11,274,107
Assessment about ⅓ actual value.
Total tax (per $1,000).....$18·00
Population in 1890 was.....20,793
Population in 1880 was.....13,940
Population in 1897 (est.)...27,000

TAX FREE.—All of the above securities are exempt from taxation.

CITY PROPERTY.—The city in 1896 owned public buildings and available assets amounting to $74,675.

YORK SCHOOL DISTRICT.—John F. Rudisill, Sec'tary.

4s, J&J, $48,000..... .....
4s, J&D, 125,000.....19 1-1925
Bonded debt Feb. 15,'99..$173,000
Sinking fund..... 11,000
Net debt Feb. 1, 1898..... 75,000

Assessed valuation '98$11,500,000
Assessment ¾ actual value.
Tax rate (per $1,000) '98...$16·50
Population 1899 (est.).....25,000

ADDITIONAL STATEMENTS.

In the first table below we show the outstanding debt and the assessed value of property of such counties in the State of Pennsylvania as are not included among the foregoing returns. We add in each case the population from the Census of 1890. In the second table we give the indebtedness of other civil divisions of the State, not included among the foregoing.

Name of County.	*Total Debt.*	*Assessed Valuation.*	*Population.*
Adams	$5,029	$11,767,794	33,486
Armstrong	78, 22	9,525,505	46,747
Beaver	26,000	25,771,476	50,077
Bedford	15,500	8,869,386	38,644
Berks	124,754	78,732,244	137,527
Bucks	No debt.	38, 35,245	70,615
Butler	32,000	14,361,356	55,339
Cambria	No debt.	26,683,390	66,375
Cameron	41,500	932,949	7,238
Carbon	150,000	5,643,173	38,624
Centre	No debt.	11,547,226	43,269
Clarion	8,524	8,647,658	36,802
Clearfield	221,800	18,432,012	69,565
Columbia	141,600	11,752,191	36,832
Cumberland	No debt.	22,231,757	47,271
Elk	22,700	3,721,001	22,239
Erie	No debt.	42,566,232	86,074
Forest	35,000	2,324,767	8,482
Franklin	No debt.	17,644,644	51,433
Fulton	3,673	2,179,850	10,137
Greene	No debt.	13,897,399	28,935
Jefferson	65,900	12,262,533	44,005
Lawrence	No debt.	19,487,096	37,517
Lebanon	34,100	30,548,623	48,131
Lehigh	No debt.	40,460,116	76,631
McKean	10,000	6,807,364	46,863
Mercer	41,492	23,418,497	55,744
Mifflin	76,300	3,459,062	19,996
Northumberland	160,000	12,004,654	74,698
Pike	8,000	1,226,439	9,412
Potter	22,500	11,462,403	22,778
Snyder	5,250	4,771,665	17,651
Somerset	4,500	11,024,500	37,317
Sullivan	54,496	1,687,513	11,620
Susquehanna	No debt.	4,292,705	40,093
Union	25,000	7,368,055	17,820
Venango	No debt.	13,625,735	46,640
Warren	96,500	10,136,972	37,585
Wayne	27,600	4,510,039	31,010
Wyoming	20,000	3,689,005	15,891
York	200,000	43,504,074	99,489

Cities, Boroughs, etc.	*Total Debt.*	*Assessed Valuation.*	*Tax Rate.*	*Population.*
Ambler (Bor.), Montgomery Co.	$30,400	$966,035	$7·00	1,077
Aspinwall (Bor.), Allegheny Co.	55,000	856,000	.....	*1,067
Avalon (Bor.), Allegheny Co.	61,320	1,391,995	9·50	.....
Canton Township Sch. Dist.	20,500	1,148,317	.....	*1,750
Carlisle School District	31,050	3,238,946	5·50	*10,000
Catasauqua (City), Lehigh Co.	39,883	1,524,005	18·00	3,704
Clifton Heights (Bor.), Delaware Co	30,140	839,856	15·50	1,820
Conshohocken (Bor.), Montg. Co.	42,000	2,282,800	7·50	5,470
Coraopolis (Bor.), Allegheny Co.	82,000	1,500,000	10·00	962
Crafton (Bor.), Allegheny Co.	48,000	1,600,000	9·50	.....
Duquesne (Bor.), Allegheny Co.	20,000	3,839,178	17·00	.....
Edgewood (Bor.), Allegheny Co.	73,500	1,452,505	13·00	616
Elizabeth (Boro.), Allegheny Co.	10,500	699,895	10·00	1,804
Elliott School District	35,292	1,100, 00	.....	*3,500
Elwood City (Bor.), Lawrence Co.	34,000	637,627	.....	*3,500
Etna (Bor.), Allegheny Co.	97,500	2,080,290	17·00	3,767
Franklin (City), Venango Co.	25,000	1,835,364	.....	6,221
Greensburg (Bor.), Westm'l'd Co.	93,261	4,363,080	.....	*7,500
Greenville (Bor.), Mercer Co.	29,884	1,543,637	.....	*6,500
Jenkintown (Bor.), Montg. Co.	39,600	1,195,115	12·25	1,609
Kennett Sq. (Bor.), Chester Co.	40,000	826,505	14·00	1,326
Landsdale (Bor.), Montg'ry Co.	38,390	1,200,000	13·50	1,858
Mechanicsb'g (Bor.), Cumber. Co.	3 ,575	1,519,298	14·00	3,691
Mt. Carmel (Bor.), Schuylkill Co.	62,255	897,976	.....	333
North East (Bor.), Erie	47,150	825,000	18·00	1,538
Oxford (Bor.), Chester Co.	49,700	988,985	15·00	1,710
Plymouth (Bor.), Luzerne Co.	27,277	870,687	19·00	9,344
Rankin (Bor.), Allegheny Co.	78,000	1,569,0 0	9·00	.....
Renovo (Bor.), Clinton Co.	48,000	630,000	30·00	4,154
Rockledge (Bor.), Montgom. Co.	20,000	303,000	.....	.....
Scottdale (Bor.), Westmorel'd Co.	60,500	1,735,671	.....	*5,000
Shippensburg (Bor.)	33,6[illegible]2	805,391	.....	.....
Souderton (Bor.), Montgom. Co.	23,325	470,000	11·00	679
So. Washington (Bor.) Wash. Co.	40,500	577,813	.....	.....
Steelton, Dauphin Co.	50,000	4,072,990	25·75	9,250
Tamanend School District	59,500	1,705,584	11·00	*6,000
Tyrone (Bor.), Blair Co.	27,400	1,971,595	19·75	4,705
Warren (Bor.), Warren Co.	45,000	2,194,314	25·00	4,332

*Population estimated.

State of Delaware.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State . . . One of Original Thirteen
Total area of State (square miles) - - - - - - 2,120
State Capital, - - - - - - - - - Dover
Governor (term expires Jan., 1901) - - Ebe W. Tunnell
Secretary of State (term expires with Gov.) James H. Hughes
Treasurer - - - - - - - Lewis H. Ball

Legislature meets biennially in odd years on the first Tuesday in January, and pay is limited to 60 days.

HISTORY OF DEBT.—The historical details of Delaware's State debt from 1865 to 1894 will be found in the STATE AND CITY SUPPLEMENT of April, 1894, page 72. The present extent and condition of the debt and resources of the State are given below, showing that Delaware now holds good assets more than equaling its liabilities.

LOANS— NAME AND PURPOSE.	Interest. Rate	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Bond iss. to school fund 1881.	6	July	July 1, 1906	$156,750
Cer. to Delaware College 1877	6	J & J	perpetual	83,000
Hospital improvement 1895 .	3½	J & J	July 1, 1913	35,000
Subject to call on or after July 1 1906.				
Part of ser. "B" refund. 1887	3	J & D	June 1, 1907	$250,000
Subject to call on or after June 1, 1897.				
Refunding, 1897	3	J & D	Dec. 1, 1927	245,000
Subject to call after 1922.				
Temporary loan	3½	.....	On demand.	50,000

INTEREST.—On a part of the bonds of series "B" and of the Refunding bonds of 1897 is payable at the Philadelphia National Bank in Philadelphia.

TOTAL DEBT, ETC.—The total liabilities on March 1, 1899, were $819,750. The assets were $1,169,419; assets in excess of liabilities $349,669. The total assets include bank stocks $477,702; mortgages on railroads $385,000, and bonds, $161,750.

ASSESSED VALUATION.—The total assessed valuation of the State in 1890 was $74,134,401; in 1897 it was $77,632,079.

DEBT LIMITATION.—Neither the new Constitution (adopted June 4, 1897,) nor the old Constitution nor the State statutes contain any general provisions authorizing bond issues or limiting the debt-making power, *except* that the new Constitution—

(1) Forbids the State (Article 8, Sec. 3) to borrow money or create debt, "but pursuant to an Act of the General Assembly passed with the concurrence of three-fourths of all the members elected to each House, except to supply casual deficiencies, repel invasion, suppress insurrections, defend the State in war or pay existing debts."

(2) Forbids any county, city, town or other municipality (Article 8, Sec. 8) to "lend its credit or appropriate money to, or assume the debt of, or become a shareholder or joint owner in, or with, any private corporation or any person or company whatever."

(3) Forbids any corporation (Article 9, Sec. 1) to be created, etc., by special act, "but only by or under general law"; "but the foregoing provisions shall not apply to municipal corporations, banks," etc.

The above indicates that the authority as regards municipalities [except as already specified in number (2)] rests with the General Assembly, and the General Assembly always passes special acts to provide for special occasions and needs.

POPULATION OF STATE.—The population of Delaware has been as follows in the years mentioned:

1890	168,493	1860	112,216	1830	76,748
1880	146,608	1850	91,532	1820	72,749
1870	125,015	1840	78,085	1810	72,674

CITIES, COUNTIES AND TOWNS IN THE STATE OF DELAWARE.

KENT COUNTY.—County seat is Dover.

LOANS—	When Due.		
COUNTY BONDS—		Bonded debt Jan. 1, '98..	$40,000
4s, semi-an., $40,000	Optional	Floating debt certifs...	27,300
CERTIFICATES—		Total debt Jan. 1, '98...	67,300
6s, semi-an., $9,800	Optional	Tax valuation 1897 ...	14,282,672
5s, semi-an., 5,000	Optional	Co. tax, per $1,000 '97..	$4·70
4½s, semi-an., 12,500	Optional	Population in 1890 was...	32,664
		Population in 1896 (est.)...	33,000

NEWARK.—GEORGE W. WILLIAMS, Treasurer.

Newark is in New Castle County.

LOANS	When Due.		
ELECTRIC-LIGHT BONDS—		Tax valuation, real	$600,000
5s, J&D, $5,000	1898 & 1903	Tax valuation, personal..	40,000
REFUNDING WATER BONDS—		Total valuation 1894	640,000
4s, ... $37,000	1926	County tax (per $1,000)..	$4·00
(Subject to call after 1906.)		Town tax (per $1,000)...	10·00
Bonded debt Feb. 1, '99...	$42,000	Population 1890 was	1,191
		Population 1880 was	1,149

INTEREST is payable at the National Bank of Newark, Delaware

NEW CASTLE CO.—County seat is Wilmington.

LOANS—	When Due.		
REFUNDING COURT H. LOAN—		REFUNDING BONDS—	
3½s, J&J $69,000	July 1, 1914 to	4s, ... $150,000	1910-1924
($10,00 due yearly)	July 1, 1920	($10,000 yearly on Dec. 1.)	
BRIDGE BONDS 1893—		WORK HOUSE BONDS—	
5s, M&N, $100,000, g.	Sept. 1, 1904	3½s, J&J, $100,000.	July 1, 1919
$10,000 due yearly to	Sept. 1, 1913	(Subject to call after July 1, 1904)	
FUNDING DEBT—		Total debt July 1, 1899.	$666,000
5s, J&J, $78,000	$10,000 yearly	Total valuation '99	46,196,481
5s, M&N, 60,000, g.	1904-1909	Assessment ½ to ⅓ actual value.	
($10,000 due yearly.)		County tax (per $1,000) '99..	$6·00
		Population 1890 was	97,182
		Population 1880 was	77,716

Payments on loans for benefit of Trustees of Poor are now being made.

TAX FREE.—All bonds issued by this county exempt from taxation

INTEREST is payable by County Treasurer, Wilmington.

SUSSEX COUNTY.—Georgetown is the county seat.

LOANS—	When Due.		
6s, ... $17,500		Bonded debt Mar. 1, '97.	$42,500
4½s, ... 12,500		Assessed valuation '97.	10,576,232
4s, ... 12,500		Population 1890	38,647

WILMINGTON.—DR. JOHN C. FAHEY, Mayor. WILLIAM L. HAMANN, Treasurer.

The city of Wilmington is in New Castle County.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Funding loan.....No. 29	4½	M & N	Nov. 1, '99-1904 $7,000 yearly.	$42,000
Park loan.....No. 33	3½	A & O	1915 to 1917 part each year.	150,000
do	4	A & O	A & O 1, 1924	50,000
do	4	A & O	1925	25,000
do 1898	4	A & O	Apr. 1, 1926	20,000
do 1898	4	A & O	Oct. 1, 1926	29,400
Crematory loan	4	.....	1900 to 1907 $1,500 y'ly in Apr.	12,000
Refunding loan..... 1899	4	A & O	Oct. 1, 1913	24,000

LOANS— NAME AND PURPOSE.		Interest. P. Ct.	Payable.	Principal. When Due.	Outstand'g.
Street and sewer bonds....		4½	A & O	Apr. 1, 1921	$45,400
do	do	4½	A & O	Oct. 1, 1921	50,950
do	do	4½	A & O	Apr. 1, 1922	52,500
do	do	4½	A & O	Oct. 1, 1922	1,150
do	do	4	A & O	Oct. 1, 1918	12,150
do	do	4	A & O	Apr. 1, 1919	43,900
do	do	4	A & O	Oct. 1, 1919	45,250
do	do	4	A & O	Apr. 1, 1920	46,600
do	do	4	A & O	Oct. 1, 1920	48,050
do	do	4	A & O	Apr. 1, 1921	4,050
do	do 1896	4	A & O	Oct. 1, 1924	67,000
do	do 1896	4	A & O	Apr. 1, 1925	62,650
do	do 1896	4	A & O	Oct. 1, 1925	1,650
do	do 1897 ..		A & O	1925-1926	75,000
Water loan (reser.)	No. 25	6	J & J	July 1, 1900-'08 $6,000 yearly.	50,000
do (reser.)	No. 26	6	M & S	Sept. 1900 to '11 $3,500 yearly.	41,000
do .....No. 31		4½	A & O	var. 1913-1914	60,000
do .....No. 32		4	A & O	Oct. 1, 1919-'23	25,000
do .....No. 32		3½	A & O	var. 1914-1915	60,000
Sinking fund loan		4, 4½, etc.		Various.	702,050
do do		4	A & O	1910 to 1913	176,000

TAX FREE.—All bonds of this city are exempt from taxation.

INTEREST on all bonds payable at the office of the City Treasurer.

TOTAL DEBT, ETC.—The subjoined statement shows Wilmington's total municipal debt and the water debt on the dates named.

	Jan. 1, 1899.	Jan. 1, 1898.	July 1, 1897.
Total bonded debt.....	$2,034,450	$2,018,000	$2,087,250

The net indebtedness of the city in 1880 was $1,372,450.

ASSESSED VALUATION.—The assessed valuation of real estate for 1899 was $29,737,037; in 1891 it was $33,813,543. Property is assessed at about ⅗ its actual value. Personal property is not taxed. For 1898 the tax rate per $1,000 was $20·00.

POPULATION.—In 1890 population was 61,431; in 1880 it was 42,478; in 1870 it was 30,841; in 1899 it was (estimated), 75,000.

State of Maryland.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State - - - One of Original Thirteen
Total area of State (square miles) - - - - - 12,210
State Capital - - - - - - - - - - Annapolis
Governor (term expires 2d Wed. Jan., 1900) - Lloyd Lowndes
Secretary of State (term expires with Gov'r) - Rich'd Dallam
Treasurer (term expires Jan., 1900) - - Thomas J. Shryock
Comptroller (term exp. Jan., 1900) - Phillips L Goldsborough
Legislature meets biennially in even years on the first Wednesday in January, and sessions are limited to 90 days.

HISTORY OF DEBT.—The historical details of Maryland's State debt from 1824 up to 1893 will be found in the STATE AND CITY SUPPLEMENT of April, 1893, pages 72 and 73.

LOANS— NAME AND PURPOSE.	Interest. Rate	Payable.	Principal. When Due.	Outstand'g.
Insane Asylum, 1896.....	3½	J & J	1911	$100,000
Optional after July 1, 1906.				
Penitentiary loan, 1896	3½	J & J	1911	500,000
Optional after July 1, 1906.				
Consolid'at. loan of 1899.	3	J & J	Jan. 1, 1914	5,055,751
(Subject to call after Jan. 1, 1909.)				

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Maryland's total State debt, and the sinking fund held by the State against the same on the dates named.

	Jan 1, '99.	Sept. 30, '98.	Sept. 30, '97.	Sept. 30 '96.
Total funded debt....	$5,670,196	$9,284,986	$9,284,986	$9,284,986
Sinking funds, &c....	2,105,683	6,251,[illegible]58	6,335,908	5,946,433
Net debt.....	$3,564,513	$3,033,028	$2,949,078	$3,338,553

For the balance of $3,033,028 Sept. 30, 1898, the State had as an offset her unproductive stocks, amounting to $8,649,627, and $615,375 due from accounting officers and incorporated institutions.

The receipts of the State for the year ending Sept. 30, 1898, amounted to $3,095,314; balance in treasury Sept. 30, 1897, $707,138; total, $3,802,452; disbursements, $3,236,101. The cash balance in the treasury on September 30th, 1898, amounted to $566,351.

ASSESSED VALUATION, ETC.—The following table shows the total funded debt, available assets, assessed valuation and tax rate.

Years.	Total Funded Debt.	Available Assets.	Total Assessed Val.	Tax Rate per $1,000.
1898.....	$9,284,986	$6,251,958	$603,3[illegible]6,096	$1·77½
1897.....	9,28[illegible],986	6,335,908	607,965,272	1·77½
1896.....	9,284,986	5,946,433	540,461,747	1·77½
1895.....	8,684,986	5,679,733	534,930,476	1·77½
1894.....	8,684,986	5,303,233	529,138,103	1·77½
1893.....	8,684,986	6,025,414	524,[illegible]56,241	1·77½
1892.....	8,684,986	5,602,699	515,137,528	1·77½
1890.....	10,691,124	6,278,907	482,184,824	1·77½
1884.....	10,965,934	3,992,851	469,593,225	1·87½
1880.....	11,277,110	3,649,442	459,187,408	1·87½

DEBT LIMITATION.—There is nothing in the Constitution of Maryland limiting the power of the Legislature to authorize bond issues either by the State or by its municipalities. No general limit for cities and towns has been fixed by the Legislature, nor is there any general authorization to be found in the statutes under which cities and towns can issue bonds. This power is lodged in the Legislature, and is delegated to the municipalities from time to time for specific purposes as the occasion may arise. It is necessary, therefore, for the investor to study the law in each case on this as well as on other points affecting the loan with respect to which he may need information.

POPULATION OF STATE.—

1890.....	1,042,390	1860.....	687,049	1830.....	447,040
1880.....	934,943	1850.....	583,034	1820.....	407,350
1870.....	780,894	1840.....	470,019	1810.....	380,546

Of the total population in 1880 22·49 per cent was colored and in 1890 20·92 per cent. In number, blacks were 165,091 in 1850; 171,131 in 1860; 175,391 in 1870; 210,230 in 1880; and 218,004 in 1880.

SAVINGS BANKS INVESTMENTS.—There are in this State general banking laws under which savings banks may be organized, and yet we notice that even in 1890 a special charter was granted incorporating the Germania Savings Bank of Baltimore. However, in both the general and special laws there appears to be a pretty general authority granted for investing the deposits. The general law states that—

Any savings institution incorporated under this article shall be capable of receiving from any person or persons, or bodies corporate or politic, any deposit of money *which shall be invested or loaned out on good security in the discretion of the directors;* provided that *no part* of the funds of said corporation *shall be loaned to any officer or director* of such corporation.

In the special law passed in 1890, which we have referred to above, the power to loan the deposits is made a little more definite. The section referring to that subject states that the "corporation shall have "power to borrow money, receive money on deposit, loan money '*taking such security therefor, either real or personal, as the Board of 'Directors may deem sufficient;* provided that *no part* of the funds of "said corporation *shall be loaned to an officer or director* thereof."

We cannot discover any marked difference in the two provisions cited, except that the enactment in the case of the new Baltimore bank states distinctly that the security can be either real or personal. But as much as that would, we think, be assumed as authorized under the general provision, since no limit is made and loaning on bond and mortgage is always a legitimate part of the business of savings banks.

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF MARYLAND.

NOTE.—*For debts of civil divisions not found among the statements given below, see "Additional Statements" at the end of this State.*

ALLEGANY CO.—County seat is Cumberland.

LOANS— When Due.	
COURT HOUSE BONDS—	Bonded debt Apr. 1, '99. $230,000
4s, A&O, $100,000.....1915-1934	Tax valuation 1898 .. 20,463,682
($5,000 due yearly.)	State tax (per $1,000).. $1 775
SCHOOL HOUSE BONDS—	County tax (per $1,000) '99..$8·70
4s, A&O, $75,000.....1900-1914	Population in 1890 was.....41,571
($5,000 due yearly.)	Population in '99 (est.) was.44,000
4s, ..., $50,000.....1925	
Subject to call after 1915.	

OPTIONAL.—All of the county's bonds are subject to call.

INTEREST on court house bonds is payable by Hambleton & Co. Baltimore; on insane asylum and school house bonds at Cumberland.

TAX FREE.—All bonds are exempt from county taxation.

ANNAPOLIS.—CHAS. G. FELDMEYER, Collector and Treasurer.

This city is the county seat of Anne Arundel County.

LOANS— When Due	
5s, J&D, $30,000.... June 1, 1903	Net debt Jan. 1, 1899 . $24,082
($5,000 every 5 yrs.) to June 1, 1928	Floating debt (additional) 15,301
Tempo'ry loan, 5s, $10,000. Oct., '99	Assessed valuat'n, 1898. 2,950,000
Bonded debt Jan. 1, 1899..$43,000	Tax rate (per $1,000) '99..$17·875
Sinking fund..... 18,918	Population in 1890 was.... 3,902
	Population in 1899 (est.)...10,000

ANNE ARUNDEL CO.—A. K. STARTING Clerk.—County seat is Annapolis.

LOANS— When Due.	
COUNTY BONDS—	Floating debt..... $30,000
5s, J. & J., $20,000...July 1, 1902	Total debt 70,000
($5,000 every 5 yrs.) to July 1, 1917	Sinking fund assets 4,000
SCHOOL HOUSE BONDS	Net debt Mar. 1, 1899. 66,000
5s, J&J, $10,000 .....July 1, 1900	Tax valuation 1898....11,969,427
($2,000 every 2 yr.) to July 1, 1909	School bonds, addition'l 74,000
5s, J&J, $37,000, '03-'08-'13-'18-'23-'28	Assessment is ¾ actual value.
($7,000 due each 5 yrs. and $2,000	State tax (per $1,000) '98... $1·77
in 1928.)	County tax (per $1,000) '99. $6·30
Bonded debt Mar. 1, 1899..$40,000	Average school tax '99..... $2·50
	Population 1890 was.....34,094

TAX FREE.—All bonds are exempt from county and State tax.

BALTIMORE.—{THOMAS G. HAYES, Mayor. {J. FRANK SUPPLEE, City Register.

A new charter for Baltimore was enacted by the Legislature March 22, 1898.

LOANS— NAME AND PURPOSE.	Interest. Rate.	Payable.	Principal. When Due.	Outstand'g.
City Hall, 1870.....r	6	Q—J	Mch. 15, 1900	$1,000,000
do do, 1874.....r	6	Q—J	Mch. 7, 1902	500,000
Refunding.....	3½	J & J	July 1, 1936	x1,453,300
Four million.....1895..	3½	M & S	Mch. 1, 1945	x2,611,000
Consolidated refund., 1890.r	3½	J & J	†July 1, 1930	x5,000,000
Funding loan.....1870.r	6	Q—J	†July 1, 1900	800,000
Funding loan of.....1878.r	5	M & N	†July 1, 1916	x1,000,000
Conduit loan of.....1899..	3½	J & J	Jan. 1, 1922	250,000
Harford Run Improvement.r	4	J & J	†Jan. 1, 1920	x250,000
do do Sewer.....r	4	J & J	Nov. 3, 1904	x350,000
Internal Improvement.....r	3½	J & J	July 1, 1928	x4,850,000
Jones' Falls.....r	6	Q—F	Apr. 9, 1900	800,000
do do .....r	5	Q—F	Apr. 9, 1900	x957,000
do do .....r	3·65	Q—F	Apr. 9, 1900	x483,000
do do .....r	3½	Q—F	Apr. 9, 1900	x160,000
do do .....r	3	Q—F	Apr. 9, 1900	x100,000
McDonogh Extension, 1893..	5	M & S	Sept. 1, 1916	x280,000
Patterson Park.....r	4	Q—J	Oct. 1, 1920	x200,000
Paving.....1881.r	4	M & N	†Nov. 1, 1920	x500,000
Public Improvements.1893 .	3½	J & J	Jan. 1, 1940	x6,000,000
Water.....r	5	M & N	†July 1, 1916	x5,000,000
do .....r	4	M & N	†Nov. 1, 1922	x500,000
do .....r	4	M & N	†Nov. 1, 1926	x1,000,000
Western Maryland....1872.r	6	J & J	Jan. 1, 1902	1,000,000
do do 1882.r	4	J & J	July 1, 1925	x684,000
do do 1887.r	3¼	J & J	Jan. 1, 1927	1,704,000
BONDS GUARANTEED—				
West. Md. RR., 3d M.....	6	J & J	Jan. 1, 1900	875,000
Overdue stock, no interest allowed.....				9,382

† Payable on or after this date at option of city.
x Exempt from State of Maryland taxes.

PAR VALUE, ETC.—Bonds are all registered and for $100 or multiples of same.

INTEREST on the City Hall loans, consolidated loan of 1890, West Maryland RR. loan of 1887, Patterson Park loan of 1920, and on funding loan of 1870, is payable at the American National Bank of Baltimore; on the Jones Falls loans, refunding, 1936, Clifton Park loan of 1895 and McDonough Extension loan of 1893, at the National Exchange Bank of Baltimore; on public improvement bonds of 1893

and remaining Western Maryland bonds at the National Bank of Baltimore; on internal improvement loan, Harford Run loans, paving bonds of 1881 and the funding loan of 1878, at the Farmers' & Merchants' National Bank of Baltimore; on water loans at the National Mechanics' Bank of Baltimore.

TAX EXEMPT.—The issues marked with an x above are exempt from State of Maryland taxes. Holders residing in other States are exempt on all issues. None of the bonds are liable for city taxes.

TOTAL DEBT, SINKING FUND, ETC.

	Sept. 1, '99.	Dec. 31, 1898.	Dec. 31, '97.
Bonded debt (water debt incl.)	$38,066,683	$37,570,683	$36,170,576
Sinking fund and other assets.	18,032,249	17,232,249	18,520,669
Net debt	$20,034,434	$20,338,434	$17,649,907

Total water debt (included in net debt) 1899, $8,100,000. On Dec. 31, 1898, besides the above assets the city held unproductive assets to the amount of $9,206,437, consisting of stock and mortgages, with accrued interest thereon, of the Western Maryland RR. Co.; also stock of the Valley RR. Co. The value of city property was $11,500,000.

INTEREST CHARGE.—Of total debt Dec., 1898 ($37,570,683) interest was payable from taxation on only $24,375,800.

ASSESSED VALUATION, ETC.—City's assessed valuation (about 80 per cent cash value), and tax rate have been as follows:—

Years—	Real.	Assessed Valuation. Personal.	Total.	Rate of Tax per $1,000.
1899	$238,145,991	$121,844,980	$359,990,871	$21·575
1898	232,500,000	130,000,000	362,500,000	24·27
1897	233,872,443	126,554,055	360,426,498	21·77½
1895	250,797,556	80,975,572	331,773,128	17·50
1890 (about)	209,000,000	65,000,000	274,000,000	20·25
1886	200,775,614	64,784,338	265,559,953	17·87½
1880	187,040,624	65,106,367	252,122,991	15·57½

POPULATION.—In 1890 population 434,439; in 1880 it was 332,313; in 1870 it was 267,954. Population 1899 (local authority) was 560,000.

CUMBERLAND.—{GEO. A. KEAN, Mayor. HOWARD M. FULLER, City Clerk.

Cumberland is the capital of Allegheny County. Bonds are tax free.

LOANS— NAME AND PURPOSE.	Interest.— P. Ct.	Payable.	Principal.— When Due.	Outstand'g.
Pennsylvania R. R. bonds.	6	F & A	Aug., 1908	$65,000
* Principal to be paid by Pennsylvania Railroad Company.				
Consolidated debt bonds...	6	A & O	Oct., 1908	30,000
do do ...	5	A & O	Oct., 1908	145,000
Electric Light bonds.....	4	M & N	May 1, 1928	20,000
Water Improvement bonds	5	A & O	Oct., 1910	18,000
do do	5g.	F & A	Aug. 1, 1923	70,000
Water extension bonds....	5	A & O	Apr. 1, 1910	50,000
Funding bonds.....	5	A & O	Apr. 1, 1910	40,000
do	4	J & D	1925	100,000
Water bonds.....	4	M & N	May, 1900-1904 $5,000 yearly.	25,000
do	4	M & N	May, 1904-1909 $5,000 yearly.	30,000

INTEREST is payable at Cumberland.

TOTAL DEBT, ETC.—The total bonded debt on June 1, 1898, was $533,000; deduct sinking fund assets, $44,575; net bonded debt, $488,425; the floating debt on the same date was $8,000.

DEBT LIMITATION. This city cannot issue indebtedness over $10,000 without act of Legislature and vote of people.

ASSESSED VALUATION.—In 1898 the total assessed valuation was 7,534,000; in 1897 it was $7,377,000; in 1895 it was $7,080,572; in 1893, $7,121,422; and in 1890, $6,461,823. Property is assessed at about 85 per cent of its actual value, and the total tax rate (per $1,000) in 1897 was $19·87.

POPULATION.—The population in 1890, according to United States Census, was 12,729; in 1880 was 10,693; in 1870 was 8,056. In 1898 local estimates place the population at about 18,000.

FREDERICK.—{W. F. CHILTON, Mayor. E. A. GITTINGER, City Register.

The county seat of Frederick County.

REFUNDING BONDS— *When Due.*
4s, J&J, $512,500.....July 1, 1918
Subject to call after July 1, 1903
RESERVOIR BONDS—
4s, J&J, $35,000.....July 1, 1924
Subject to call after July 1, 1904
WATER WORKS IMPT. BONDS—
4s, J&J, $35,000.....July 1, 1929
(Subject to call July 1, 1909.)
Interest payable in Frederick.

Bonded debt May 1, '99..$547,500
Sinking funds..... 43,652
Net debt May 1, 1899.... 503,848
Tax valuation 1898.....3,66[illegible],299
Assessment about 4/5 actual value.
City tax (per $1,000) '99....$10·00
Total tax (per $1,000) '98..20·175
Population in 1890 was.....8,193
Population in 1899 (est.).....9,000

FROSTBURG.—{C. F. NICKLE, Mayor. ROBERT P. MASON, Clerk.

This city is in Allegany County.

LOANS— *When Due.*
REFUNDING WATER BONDS—
4s, J&J, $55,000 1929
(Subject to call after 1904.)
Interest payable in Frostburg.

Bonded debt Apr. 29, '99. $55,000
Tax valuation 1899.....2,000,378
Tax rate (per M.) 1899 . $15·575
Assessment about 2/3 actual value.
Population in 1890 was.....3,565
Population in 1899 was.....7,000

HAGERSTOWN.—{E. M. SCHINDEL, Mayor. Lieut. M. R. HAWKEN, Tax Col.

This is the county seat of Washington County.

LOANS— *When Due.*
STREET BONDS—
4s, J&J, $70,000.....Part yearly
Exempt from city and county tax.
PAVING BONDS—
4s, ..., $3,200.....1901 to 1916
4s, ..., 4,400.....1901 to 1911
($400 annually.)

4s, ..., $5,500..... .....
Interest payable in Hagerstown.
Bonded debt Apr. 1, 1899 $88,000
Tax valuation 1899.... 6,693,358
Assessment about 2/3 actual value.
Total tax (per $1,000) '99..$14·77½
Population in 1890 was 10,118
Population 1894 (es'mated).15,000

MONTGOMERY CO.—W. W. WELSH, Clerk.

County seat is Rockville.

LOANS— *When Due.*
COURT HOUSE BONDS—
4s, A&O, $32,000....1900 to 1915
($2,000 due yearly on Oct. 1.)
TURNPIKE BONDS—
4s, J&J, $25,000 .....Jan. 1, 1900
($500 yearly) to Jan. 1, 1949

Total debt Jan. 1, 1899. $59,000
Tax valuation, real.....10,109,300
Tax valuation, person'l $2,3[illegible]4,495
Total valuation 1898...12,443,795
Assessment about 3/4 actual value.
State & Co tax (per M) '99..$10·20
Population in 1890 was.....27,185
Population in 1899 (est.)...28,000

TAX FREE—The above issue of bonds is exempt from taxation.

INTEREST is payable at the Montgomery Co. Nat. Bank, Rockville.

PRINCE GEORGE'S COUNTY.

County seat is Upper Marlborough.

LOANS— *When Due.*
COUNTY BONDS—
5s, July 1, $5,000.....July 1, 1903
5s, July 1, 10,000.....July 1, 1908
COURT HOUSE BONDS—
5s, J&J, $80,000.....July 1, 1922
SCHOOL BONDS—
5s, ..., $8,000 1903-1923
($1,600 every 5 years.)

Total debt Feb. 1, 1897.. $100,000
Tax valuation, real.....9,919,136
Tax valuation, personal. 967,323
Total valuation 1897...10,886,459
Total valuation 1898...10,983,704
Assessment is 2/3 actual value.
County tax (per $1,000) '99..$9·40
Population 1890 was.....26,080

INTEREST is payable at the National Bank of Baltimore.

TAX FREE—All of the bonds issued by this county are tax exempt.

TALBOT COUNTY.—CHARLES F. STEWART, Clerk.—County seat is Easton. All bonds are tax exempt.

LOANS— *When Due.*
COURT HOUSE BONDS—
4s, A&O, $9,000.....Oct. 1, 1900
($1,000 due y'rly) to Oct. 1, 1908
RAILROAD BONDS—
5s, A&O, $33,000.....Apr. 1, 1912
Subject to call after April 1, 1902
SCHOOL BONDS ($500)—
4s&5s, A&O, $4,000...Oct. 1, 1900
($1,000 due yearly) to Oct. 1, 1903
4½s, F&A, $13,000...Aug. 1, 1924
Subject to call after Aug. 1, 1914

Total debt Feb. 1, 1899.. $61,000
Sinking fund..... 9,788
Net debt Feb. 1, 1899.... 51,212
Tax valuation, real.....6,901,189
Tax valuation, personal.1,815,854
Total valuation 1898 8,717,043
State & Co. tax (per M) '99.$10·77½
Population in 1890 was.... 19,736
Population in 1880 was.... 19,065

WASHINGTON CO.—M. F. SMITH, Clerk.

Hagerstown is the county seat.

LOANS— *When Due.*
REFUNDING RAILROAD BONDS—
4s, J&J, $187,500.....July 1, 1918
4½s, court-house bonds.. .$66,000
4s, school house bonds . 16,000
4s, insane asylum bonds. 15,000
Bonded debt Jan. 1, 1899.$284,500

Assets—RR. & Turnp. Stk.$607,640
Assessed val'ation '99.$20,736,555
Assessment about 2/3 actual value.
State & Co. tax (per M.) '99.$8·77½
Population in 1890 was 39,782
Population in 1899 (est.)...41,000

TAX EXEMPT.—Refunding bonds are exempt from county and municipal taxes.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding civil divisions in the State of Maryland which have an indebtedness of over $10,000, and which are not represented among the foregoing detailed reports. We add the population from the U. S. census of 1890.

Place—	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax rate per $1,000.	Population.
Cecil County.....	$10,000	.....	$12,904,124	$8·00	30,000
Laurel (c), Pr. Geo. Co..	38,000	.....	1,025,000	14·22	1,984
Somerset Co.....	40,000	.....	4,429,700	12·575	24,155

District of Columbia.

(INCLUD'G THE LATE CORPORATION OF WASHINGTON.)

On July 1, 1878, the duties of the Sinking Fund Commissioners of the District of Columbia were transferred to the Treasurer of the United States, and since that date Congress has appropriated annually a sum sufficient to pay not only the interest on the District's bonds but also, it is believed, sufficient to extinguish the entire debt of the District upon the maturity of the 3·65 per cent loan, in 1924. Bonds are tax exempt.

LOANS— NAME AND PURPOSE.	Interest.— P. Ct.	Payable.	Principal.— When Due.	Outstand'g.
DISTRICT OF COLUMBIA—				
*Fifty-yr. funding 1874 c & r	3·65	F & A	Aug. 1, 1924	$14,224,100
Twenty-y'r fund...1879 c & r	5	J & J	July 1, 1899	749,900
Water stock.....1871 c	7	J & J	Oct. 1, 1901	329,000
do .....1873 c	7	J & J	July 1, 1903	14,000
LATE CORPORATION OF WASHINGTON—				
Thirty-year funding..1872 c	6g	M & N	Nov. 1, 1902	571,100
Overdue bond, not presented.....7·3 int. ceased.....				100

*The faith of the United States was pledged to secure the payment of the interest on these bonds and to maintain a sinking fund sufficient to redeem them all by maturity. The issue is limited to $15,000,000 and is exempt from taxation by Federal, State or municipal authority. The coupon bonds are for $50 and $500 each, the registered bonds $1,000 and $5,000 each.

INTEREST on the bonds paid at the United States Treasury in Washington and at the Sub-Treasury in New York.

TOTAL DEBT.—The subjoined statement shows the District's total debt on the dates named:

	July 1, 1899.	Jan. 1, 1897.	Jan. 1, 1896.	Jan. 1, 1895.
Total fund. debt.	$15,888,200	$16,933,000	$17,532,600	$17,781,700

On July 1, 1878, when the duties of the Sinking Fund Commissioners of the District were transferred to the Treasurer of the United States the total debt was $22,106,650.

On July 1, 1899, stock and bonds to the amount of $3,420 on which interest has ceased were still outstanding; funds for the payment of principal and interest are deposited in the United States Treasury.

ASSESSED VALUATION.—The District's assessed valuation and tax rate at different periods have been as follows:

Year.	Real Estate.	Personal Property.	Total Ass'd. Valuation.	Rate of Tax per $1,000.
1898	$181,256,284	$9,780,658	$191,036,942	$15·00
1897	180,376,908	9,532,851	189,909,759	15·00
1896	188,922,343	10,971,737	199,894,080	15·00
1895	192,555,046	11,719,308	204,274,354	15·00
1890	137,626,419	11,023,167	148,649,586	15·00
1885	93,502,464	12,795,934	106,298,398	15·00

Debts and Resources

OF THE

STATES, CITIES AND TOWNS

IN THE

WESTERN MIDDLE STATES.

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State of Ohio.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State (Act April 30, 1802) - Feb. 19, 1803
Total area of State (square miles) - - - - - 41,060
State Capital - - - - - - - - - Columbus
Governor (term exp. 2d Mon. Jan. 1900) - Asa S. Bushnell.
Secretary of State (term ends 2d Mon. Jan. '01) Charles Kinney.
Auditor (term exp. 2d Mon. Jan. 1900) - W. D. Guilbert.
Treasurer (term exp. 2d Mon. Jan. 1900) - S. B. Campbell.

Legislature meets biennially in even years, on the first Monday in January. There is no limit to length of sessions.

HISTORY OF DEBT.—The historical details of Ohio's State debt from 1825 to 1894 will be found in the STATE AND CITY SUPPLEMENT of April, 1894, page 75. The present State debt is as follows:

LOANS— NAME AND PURPOSE.		Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Sinking fund loan	1887	3	J & J	July 1, 1900	$300,000
do do	1896	3	J & J	July 1, 1901	250,000
do do	1897	3	J & J	July 1, 1902	250,000
War loan	1898	3	J & J	July 1, 1903	200,000
Domestic loan		Interest ceased.			1,665

TOTAL DEBT, ETC.—The total bonded debt on Nov. 15, 1898 was $1,241,665; in 1897 it was $1,291,665; in 1896 it was $1,541,665 in 1895 it was $1,791,665; in 1894, $2,041,665; in 1893, $1,791,665; in 1892, $2,041,665; in 1891, $2,291,665; in 1889, $2,796,665; in 1887 $3,340,000; in 1885, $3,720,229; in 1880, $6,476,805.

COMPARATIVE STATEMENT OF THE STATE AND LOCAL DEBTS IN 1898 AND 1897.

	1898.	1897.
Funded State debt (loans)	$1,241,665	$1,291,665
Irreducible State debt (trust funds)	4,679,228	4,670,590
Local Debts—		
Debts of counties	$11,002,159	$11,333,836
Debts of cities, first and second class	69,053,693	67,472,577
Debts of incorporated villages	8,540,268	8,297,419
Debts of townships	838,286	593,265
Debts of special school districts	7,568,180	7,030,159
Total local debts	$97,002,588	$94,727,256

ASSESSED VALUATION.—The assessed valuation of real and personal property in the State has been as follows:

Years.	Real Estate.	Personal Property	Total.
1898	$1,244,817,473	$515,439,970	$1,760,257,443
1897	1,236,911,871	511,096,768	1,748,008,639
1896	1,226 988,666	514,039,771	1,741,028,437
1895	1,214,928,085	527,589,429	1,742,517,514
1894	1,200,364,474	542,297,641	1,742,662,115
1890	1,232,305,312	545,833,165	1,778,138,477
1885	1,160,165,882	509,913,986	1,670,079,868
1880	1,102,049,931	456,166,134	1,558,215,965
1875	1,062,915,044	535,660,818	1,598,575,862
1870	707,846,636	459,684,861	1,167,731,697
1860	639,894,311	248,408,290	888,302,601
1850	341,389,838	98,487,502	439,876,340
1840	85,287,291	27,038,895	112,326,156
1830	50,086,250	14,589,335	64,675,578

The State tax (per $1,000) for 1898 was $2·84 and the same for 1899.

DEBT LIMITATION.—Ohio has very carefully guarded the debt-making power of the State. This could not be said while the Constitution of 1802 was in force; for under that instrument it was competent for the Legislature to construct works of internal improvement on behalf of the State, or to aid in their construction by subscribing to the capital stock of corporations created for that purpose, or to authorize in other ways the creation of debt in unlimited amounts. But since the adoption of the Constitution of 1851 the whole situation in these particulars has changed, the legislative power with respect to the State having been limited. The same is in large measure true also of the municipalities.

FIRST, As to the State's power to contract debt, this is regulated under the first five sections of article 8 of the Constitution. Section 1 limits the power to the supply of "casual deficits in revenues or to meet expenses not otherwise provided for," but in the aggregate debts for even the purposes named cannot exceed $750,000. Section 2 contains an *exception* to the foregoing; it grants the power to contract debt in case of invasion, of insurrection, of war or of the redemption of the then existing indebtedness. Section 3 reaffirms the limit, except as above specified. Section 4 forbids the loaning of the State credit. Section 5 further forbids the assumption of debts by States. We insert these five sections in full.

SECTION 1. [*Debt limited to seven hundred and fifty thousand dollars*]. The State may contract debts to supply casual deficits or failures in revenues or to meet expenses not otherwise provided for; but the aggregate amount of such debts direct and contingent whether contracted by virtue of one or more acts of the General Assembly, or at different periods of time, shall never exceed seven hundred and fifty thousand dollars; and the money arising from the creation of such debts shall be applied to the purpose for which it was obtained or to re-pay the debts so contracted and to no other purpose whatever.

SECTION 2. [*Additional and for what purpose.*] In addition to the above limited power the State may contract debts to repel invasion, suppress insurrection, defend the State in war, or to redeem the present outstanding indebtedness of the State; but the money arising from the contracting of such debts shall be applied to the purpose for which it was raised, or to re-pay such debts, and to no other purpose whatever; and all debts incurred to redeem the present outstanding indebtedness of the State shall be so contracted as to be payable by the sinking fund hereinafter provided for as the same shall accumulate.

SECTION 3. [*The State to create no other debt.*] Except the debts above specified in Sections 1 and 2 of this article, no debt whatever shall hereafter be created by or on behalf of the State.

SECTION 4. [*Credit of State; the State shall not become joint owner or stockholder.*] The credit of the State shall not in any manner be given or loaned to or in aid of any individual association or corporation whatever; nor shall the State ever hereafter become a joint owner or stockholder in any company or association in this State or elsewhere formed for any purpose whatever.

SECTION 5. [*No assumption of debts by the State.*] The State shall never assume the debts of any county, city, town or township, or of any corporation whatever, unless such debt shall have been created to repel invasion, suppress insurrection or defend the State in war.

The foregoing sections complete the limitation as to State debt and credit. Sections 7, 8, 9, 10 and 11 of Article 8 cover the matter of sinking funds referred to in Section 2 above. But they need not be published here.

SECOND, As to Cities, Towns, Counties, &c., so far as the Constitution affects the power of the Legislature to authorize these municipalities to create debt, the limitations are found in section 6 of article 8 and in sections 1, 2 and 6 of article 13. (1) Section 6 of article 8 forbids the General Assembly to authorize cities, &c., to become stockholders in or to raise money or loan credit to aid corporations, &c. (2) Sections 1 and 2 of article 13 forbid the passing of special acts and require general acts for conferring corporate powers. (3) Section 6 of article 13 provides that the General Assembly make provision for the organization of cities, &c., by general laws and restrict their debt-making power. These sections are as follows:

ARTICLE 8, Section 6. [*Counties, cities, towns or townships not authorized to become stockholders, &c.*] The General Assembly shall never authorize any county, city, town or township, by vote of its citizens or otherwise, to become a stockholder in any joint stock company, corporation or association whatever; or to raise money for, or loan its credit to, or in aid of, any such company, corporation or association.

ARTICLE 13, Section 1. [*Corporate powers*]. The General Assembly shall pass no special act conferring corporate powers.

Section 2. [*Corporations how formed*]. Corporations may be formed under general laws; but all such laws may from time to time be altered or repealed.

Section 6. [*Organization of cities, &c.*] The General Assembly shall provide for the organization of cities and incorporated villages by general laws and restrict their power of taxation, assessment, borrowing money, contracting debts and loaning their credit, so as to prevent the abuse of such power.

One at first sight would infer from section 6 article 8 above cited that cities could not subscribe to the stock of or loan money to railroads, as railroads are corporations and joint-stock companies. That, however, is not a correct conclusion, as was decided in the case of Walker *vs.* The City of Cincinnati, a case which arose under an act of the General Assembly of Ohio entitled "An Act relating to cities of the first class,' authorizing any such city to construct a line of railroad therefrom to any other terminus in that State or in any other State. In pursuance of the authority that act purports to give, Cincinnati undertook to build the Cincinnati Southern Railroad. To test the legality of that proceeding this action was brought. The Court's opinion is very full and explicit, the conclusion being that from "the language "of the section it is quite evident that it *was not intended to prohibit* "*the construction of railroads nor indeed to prohibit any species of* "*public improvements.* The section contains no direct reference to "railroads nor to any other special classes of improvements or enter-"prises. The inhibitions are directed only against a particular manner "or means by which under the Constitution of 1802 many public im-"provements had been accomplished."

In compliance with section 6, article 13 (cited above), which provides for the organization of cities etc. by general law, the Legislature has made an elaborate classification of municipal corporations. First they are divided into cities, villages and hamlets. Then cities are divided into two classes, the first class being subdivided into three grades and the second class being subdivided into four grades, the grade being determined by population according to the last Federal Census.

Cities in the FIRST CLASS—First grade includes all cities of more than 200,000 inhabitants; second grade all less than 200,000 and more than 90,000 inhabitants; third grade all less than 90,000 and more than 31 500 inhabitants.

Cities in the SECOND CLASS—First grade includes all cities of less than 31,500 and more than 30,500 inhabitants; second grade all less than 30,500 and more than 20,000 inhabitants; third grade all less than 20,000 and more than 10,000 inhabitants; fourth grade all less than 10,000 and more than 5,000 inhabitants.

VILLAGES—Of the first class include all having less than 5,000 and more than 3,000 inhabitants; the second class includes all having less than 3,000 and more than 200 inhabitants.

HAMLETS—According to section 1550 of the Revised Statutes all existing corporations organized as "incorporated villages for special "purposes shall be hamlets until advanced to villages."

It is impossible to make any satisfactory generalization with regard to the bonding power the Legislature has granted these municipalities. There are a few sections of the Revised Statutes authorizing bond issues which have a universal application, such as the provision granting power to issue bonds in anticipation of special assessments, but most of the laws for that purpose cover only one class of cities, and many of them are so worded as to apply only to one city, and granting an issue of bonds for a specific purpose. No general laws limiting the powers of municipalities to incur indebtedness have been passed, although section 6, article 13, appears to require it. And yet is it not a question whether that section calls for any legislation of a general nature except a general law "for the *organization* of cities, &c."?

POPULATION OF STATE—The population of Ohio has been as follows in the years named.

1890	3,672,316	1860	2,339,511	1830	937,903
1880	3,198,062	1850	1,980,329	1820	581,295
1870	2,665,260	1840	1,519,467	1810	230,760

CITIES, COUNTIES AND TOWNS IN THE STATE OF OHIO.

NOTE.—*For places not given in alphabetical order among the following statements, see "Additional Statements" at end of this State.*

ADAMS COUNTY.—J. M. WITTENMYER, Aud.

County seat is West Union.

LOANS— *When Due.*

FUNDING BONDS—
4s, ..., $50,000 1917

JAIL BONDS—
4s, ..., $15,000 1900-1914

REDEMPTION BONDS—
4s, ..., $15,000 1902-1904

TURNPIKE BONDS—
4s, ..., $20,000 ..... Sept. 2, 1905
4s, ..., 20,000 1910-1911

Total debt Jan. 15, 1899. $190,000
Tax valuation 1898 4,729,390
State & Co. tax rate (per M) '98 19·1
Population in 1890 was 26,093

AKRON.—{W. E. YOUNG, Mayor. {CHAS. H. ISBELL, City Clerk.

Akron is the county seat of Summit County.

LOANS— *When Due.*

FIRE AND BRIDGE BONDS—
4s, semi-an., $1,000 1900

REFUNDING BONDS—
5s, semi-an., $55,300 ....
5s, semi-an., 18,000 ... 1900-1908
($2,000 due yearly on June 16.)
5s, semi-an., $20,000 . Sept. 7, 1905

SEWER BONDS—
5s, semi-an., $32,050 .. 1899-1901
..... $45,850 1899-1904

LOANS— *When Due.*

STREET IMPROVEMENT BONDS—
5s, semi an., $194,300 1899-1906
5s, semi-an., 41,600 .. 1899-1904
4s, ..., 10,000 1900-1904

REFUNDING BONDS—
4s, J&D, $13,000 ..... June 1, 1907

Bonded debt Mar. 20, '99. $411,100
Population in 1890 was .. 27,601
Population in 1899 (est.). 40,000

INTEREST is payable at the office of the City Treasurer in Akron and at the National Park Bank in New York.

ASSESSED VALUATION.—The city's assessed valuation (which is 50 per cent of actual value) and tax rate have been as follows:

Years.	*Real Estate.*	*Personal Property.*	*Total Assessed Valuation.*	*Rate of Tax per $1,000*
1898	$11,748,080	$4,804,580	$16,552,660	$24·20
1897	.....	.....	16,816,450	24·20
1896	11,475,5'0	5,104,450	16,580,000	23·20
1895	11,176,540	5,831,360	17,007,900	22·00
1890	7,103,520	4,513,480	11,617,000	25·40
1889	6,886,790	4,002,260	10,889,050	12·00

AKRON SCHOOL DISTRICT.—F. W. Shirer, Clerk Board of Education.

REFUNDING BONDS— *When Due.*
5s, M&N, $10,000 ... Nov. 18, 1902
5s, J&J, 10,000 ... July 29, 1903
4s, M&N, 5,000 ... May 22, 1904
4s, J&J, 10,000 .. July 29, 1905

SCHOOL CONSTRUCTION BONDS—
6s, M&N, $10 000 ... May 22, 1900
5s, J&J, 10,000 .. July 29, 1900
5s, J&J, 20,000 .. July 29, 1901

Total debt Aug. 11, 1899 $75,000
School tax (per $1,000) '99 .. $8·10

ALLIANCE.—J. H. McCONNELL, City Clerk.

This city is in Stark County.

LOANS— *When Due.*

IMPROVEMENT BONDS—
5s & 6s, $195,550 1896-1906
Payable by special assessment.
5s, J&D, $1[illegible],000. .. June 1, 1900
($4,000 due yearly) to June 1, 1903
5s, F&A, $9,600 ..... Aug. 1, 1899
($1,800 due y'rly) to Aug. 1, 1903
4s, J&D, $40,000 .... 1900 to 1906

REFUNDING BONDS—
6s, semi-an., $8 000 1900
5s, M&N, $8,500 ..... Nov. 25, 1902
4s, ... 9,000 .....

SEWER BONDS—
5s, J&D, $6,000 ..... June 1, 1900
$3,000 yearly to June 1, 1901.

WATER WORKS BONDS—
4s, F&A, $81,000 Feb. 20, 1920-'29
($8,000 due yearly.)

Total debt Mar. 15, '99 .. $287,510
Tax valuation 1898 3,020,680
Total tax (per $1,000) '98 .. $26·80
Population in 1890 was 7,607
Population 1896 (est.) 9,000

ASHLAND.—H. A. THOMAS, Mayor; E. B. WESTOVER, Clerk.

This village is the county seat of Ashland County.

LOANS— *When Due.*
Water-works construct'n .. $39,000
Center St. impr. (special) .. 2,000
Claremont Ave. impt (sp'l.) 4,500
Res. & water works ext ... 3,500
Main St. in p, (special) .... 2[illegible],000
Cottage St. impt. (special) 13,000

Bonded debt May 1, '99. $87,000
Floating debt 1,000
Assessed valuation '98 1,275,000
Real value about 2,500,000
Population in 1890 was 3,566
Population in 1899 (est.) 4,000

ASHLAND COUNTY.—C. W. McCOOL, Aud'r.

County seat is Ashland.

LOANS— *When Due.*
6s, ... $2,400 .....

INFIRMARY BONDS—
6s, J&J, $32,000 1900-1907
($2,000 each Jan. 1 and July 1.)

Bonded debt Sept. 15, '98 .. $34,000
Assessed valuation '98. 11,439,320
Assessment about ⅓ actual value.
Population 1890 22,223

ASHTABULA.—{CLARENCE E. RICHARDSON, Mayor. {FRANK W. WAGNER Clerk.

The city and school district of Ashtabula are in Ashtabula County.

LOANS— *When Due.*

REFUNDING ELECTRIC BONDS—
5s, A&O, $10,000 ..... Apr. 1, 1911
($1,000 every A&O) to Oct. 1, 1915
Net City debt Mar. 10, '99 $219,297
School debt, (add'l.) 20,000

Valuation (City) 1898 .. $3,461,430
Valuat'n (Sc. D.) included. 678,970
Tax rate (City) '99 ..... $35·40
Tax rate (School Dist.) '99 .. 37·40
Population (City) 1890 was .. 8,338
Population (City) '99 (est.) .. 15,000

ATHENS.—{O. E. DAVIS, Mayor. {W. B. GOLDEN, Clerk.

This village is the county seat of Athens County.

LOANS— *When Due.*

REFUNDING BONDS—
6s, ..., $10,000 ..... Sept. 1, 1903
6s, ..., 80,000 ... 1913 '18-2'3-'25
($20,000 on May 1 each year)
5s, ..., $20,000 .. Jan. 1, 1926
5s, M&S, 11,000 ... Mar. 1, 1900
($1,000 each M&S) to Mar. 1, 1905

IMPROVEMENT BONDS—
5s, ..., $4,500 1907

Bonded debt Sept. 1, '98. $114,500
Total valuation 1898 .. 1,086,535
Assessment about ⅓ actual value.
Tax rate (per $1,000) 1898. $35·20
Population in 1890 was .. 2,620
Population in 1898 (est.) 3,000

ATHENS CO.—WILBUR F. SCOTT, Auditor.

County seat is Athens.

LOANS— *When Due.*

COUNTY BONDS—
5s, M&S, $90,000 1900-1908
($10,000 yearly on Sept. 1.)

ROAD IMPROVEMENT BONDS—
5s, M&S, $200,000. 1929 and 1939

DEFICIENCY BONDS—
6s, ..., $7,500 ..... Sept. 1, 1903

CITY HALL IMPROV BONDS.
5s, ..., $5,000 .....

Bonded debt Sept. 1, '98. $313, 00
Total valuation 1898 ... 8,243,185
Assessment abt. 3-5 actual value.
Total tax rate (p. $1,000 '96) $12·30
Population in 1890 was 35,194
Population in 1896 (est.) ... 37,000

AUGLAIZE CO.—{G. A. ORPHAL, Auditor. {D. A. CLARK, Treasurer.

County seat is Wapakoneta.

LOANS— *When Due.*

BRIDGE BONDS—
6s, ..., $4,000 1900-1901
5s, J&J, 17,000 ..... July 1, 1900
($1,000 due y'rly) to July 1, 1916

COURT HOUSE BONDS—
6s, ..., $65,000 1898-1905
5s. ...., 110,000 1897-1909

Bonded debt Sept. 1, '98 .. $200,000
Spec'l ass't bonds (add'l). 46,900
County has no floating debt
Tax valuation 1898 ... $10,480,018
Assessm't 40 to 60 p. c. actual value
Tax rate (per $1,000) '97 .. $11 00
Population in 1890 was 28,100
Population in 1880 was 25,444

AVONDALE.—See the city of Cincinnati.

BARNESVILLE.—H. E. DEMENT, Clerk.

Village is in Belmont County.

LOANS— *Amt. Outstand'g.*
Fire department bonds 6s .. $3,000
Street opening bonds 6s 2,000
Street paving bonds 10,308

STREET IMP. BONDS, 1897—
6s, ..., $13,728 .. 1898 to 1912
4½s, ..., 18,000 .....
5s, M&N, 2,557 1899-1913

Bonded debt Mar. 3, '99. $49,603
Floating debt 1,500
Total debt Mar. 3, 1899. 51,103
Tax valuation 1898 ..... 1,10[illegible],760
Tax rate (per $1,000) '98 .. $26·00
Population in 1890 was 3,207
Population in 1897 (est.) 3,800

BELLAIRE.—{ISAAC FREEZE, Mayor. {F. A. JACKSON, City Clerk.

This city is in Belmont County.

LOANS— *When Due.*

CITY NOTES—
6s, M&S, $19,241 ..... part yearly.

SEWER BONDS—
..... $4,[illegible]00 .....

STREET PAVING BONDS—
6s, M&S., $15,540 1899-1909
(Part due yearly.)

WATER BONDS—
6s, semi-ann. 10,500 .. Sept. 1, 1900
($2,000 due yearly) to Sept. 1, 1905

5s, A&O, $50,000 ..... Oct. 1, 1900
5s, A&O, 50,000 .... Oct. 1, 1910

Total debt Feb. 1, 1899 . $157,081
Sinking fund ..... 5,[illegible]42
Net debt Feb. 1, 1899 151,539
Tax valuation 1899 2,950,572
Assessment less than ⅓ actual val.
Total tax (per 1,000) '99 .. $24·50
Population in 1890 was 9,934
Population in 1899 was 10,000
Interest is payable at Bellaire.

BELLEFONTAINE.—M. J. Nichols, Clerk.

This village is in Logan County.

LOANS— *When Due.*

Electric Light and Paving—
6s, ..., $17,100.....1899-1919
6s, ..., 9,561.....1899-1907

Refunding Bonds—
6s, J&J, $85,000.....1905-1916

Water Works—
6s, var., $57,000.....1899-1919

Fire Department Bonds—
6s, Sept., $1,500. .1900 to 1904
($500 due each M&S) to Mar. 1,'37
5s, July, $5,000. July 1905 to '14
Total debt Apr 25, 1899. $181,661
Tax valuation 1898.....2,242,000
Assessment about ⅓ actual value.
Total tax (per $1,000) '98..$31·00
Population in 1890 was.....4,245
Population in 1899 (est.)....7,000

INTEREST on the railroad bonds is payable at New York; on the water-works bonds at Bellefontaine.

BELMONT CO.—Madison Aldredge, Auditor.

County seat is St. Clairsville.

LOANS— *When Due.*

County Bonds—
5s, M&S, $ 4,000.....June 1. 1901
4s, M&S, 30,000.. 1911 to 1913
($12,000 due in 1911 and 1912.)

Bridge Bonds—
5s, M&S, $36,000...March 4, 1901
5s, M&S, 50,000.... Sept. 1, 1905
5s, ..., 16,000.....March 1, 1907

Court House and Jail—
5s, M&S, $92,500.....1898-1903

Refunding Bonds—
4½s, M&S, $40,000.....1907-1910
($10,000 annually.)
Total debt Sept. 1, 1898 $258,500
Tax valuation in 1898..20,901,099
Assessm't about 60% actual value.
Population in 1890 was....57,413
Population 1896 (estim'd)..67,000

BEREA.—{T. J. QUAYLE, Mayor. {ALEX. WILLIAMSON, Clerk.

This village is in Cuyahoga County.

LOANS— *When Due.*

Refunding Bonds—
4s, ..., $10,000..Mar. 1, 1908, to
($500 each M&S).....Sept. 1, 1917

Water Bonds—
4s, M&N, $30,000..May 1, 1905 to
($1,000 every 6 mos.).Nov. 1, 1919

Council Hall Bonds—
5s, ..., $2,500.....1900 1904

5s, refunding bonds.....$4,700
5s, sewer bonds 8,500
5s, paving bonds.....22,600
Bonded debt Jan. 2, '99... 38,800
Assessed valuation 1898..568,725
Tax rate (per $1,000) '98...$27·80
Population in 1890 was.....2,533
Population in 1899 (est.)....3,200

INTEREST is payable at the Bank of Berea Co.

BOWLING GREEN.—{A. R. CAMPBELL, Mayor. {ALEX. WILLIAMSON, Clerk

This village is in Wood County.

LOANS— *When Due.*

Gas, Town Hall, Etc.—
6s, ..., $56,000.....Sept. 1, 1912

Refunding Bonds—
5s, M&S, $10,000.....1908-1917
($500 every M&S.)

Street Improvement Bonds—
5s, M&N, $4,000.....Sept. 1, 1900
($500 every 6 mos.) to Sept. 1, 1903.
Total debt Sept. 1, 1898. $86,340
Tax valuation in 1898 ..1,383,310
Tax rate (per $1,000) 1898.$37·00
Population in 1890 was.....3,460
Population in 1897 (about)..6,000

BRIDGEPORT.—This village is in Belmont County.

LOANS— *When Due.*

Sewer 5s..... .....$25,000
Water 5s..... 31,000
Street Improvement 4s.... 75,000

Bonded debt April 1, '99..131,000
Assessed valuation '98..1,178,732
Population 1890 was.....3,369

BROOKLYN.—W. T. Watson, Clerk.

This township is in Cuyahoga County.

Bonded debt Feb. 1, '99...$11,100
Floating debt..... 1,500
Total debt Feb. 1, 1899.... 12,600
Tax valuation 1898.....1,007,865
Total tax (per $1,000) '98..$24·70
Population in 1890 was.....4,585
Population in 1880 was.....1,295
Population 1898 (est.).....5,500

BUCYRUS.—{C. F. BIRK, Mayor. {W. A. BLICKE, Clerk.

This city is the county seat of Crawford County

LOANS— *When Due.*

6s, J&D, $10,000.....Dec. 1, 1908

School Bonds—
6s, M&S, $10,000 ....Sept. 1, 1904

Street Improvement Bonds—
6s, J&J, $12,000.....July 1, 1900
6s, M&S, 3,000.....Sept. 1, 1901
6s, M&N, 2,000.....May 1, 1902
6s, J&D, 3,200.....June 1, 1902
6s, M&S, 14,000.....Sept. 1, 1902
6s, M&S, 8,500.....Sept. 1, 1908

6s, A&O, $8,000.....Oct. 1, 1904

Refunding Bonds—
6s, M&S, $12,000.....Mar. 4, 1910
6s, A&O, 7,000.....Apr. 1, 1900
($1,000 yearly) to April 1, 1906.
Total debt Feb. 1, 1899.. $90,700
Tax valuation 1898.....2,846,010
Assessment about 40% act. value.
Total tax (per $1,000) 1898.$27·60
Population in 1890 was.....5,974
Population in 1899 was.....7,000

INTEREST on the street improvement bonds due in 1900 is payable at New York City; on all other bonds at Bucyrus.

BUTLER COUNTY.—Henry C. Gray, Aud.

County seat is Hamilton.

LOANS— *When Due.*

Bridge Bonds—
4½s, J&J, $35,000.....1908
4½s, J&J, 30,000....1910-'11-'13
($10,000 due each year.)
4½s, J&J, $15,000.....1915
4½s, J&J, 10,000.....1917
4½s, J&J, 15,000.....1919
4½s, J&J, 10,000.....1921
4½s, J&J, 20,000.....1924
4½s, J&J. 60,000....July 1, 1900
($10,000 due y'rly) to June 1, 1905
4½s, J&J, $8,000.... Jan. 1, 1900
($2,000 due yearly) to Jan. 1, 19 3
4½s, J&J, $21,000 July,'02-'05-'08

County Fund—
4½s, M&N, $20,000.....1902
4½s, M&N, 20,000.....1903
4½s, M&N, 20,000. 1904-'06-'09
4½s, M&N, 20,000..'12-'14-'16-'18
($5,000 due each year.)

Court House Bonds—
5s, M&N, $30,000.....Dec. 1, 1899
($15,000 due yearly) to Dec. 1, 1900
4s, M&N, $100,000....May 6, 1901
($20,000 due yearly) to May 6, 1905
4½s, J&J, $20,000...July 10, 1906
4½s, J&J, 25,000...July 10, 1907

Agricultural Society Bonds—
4s, J&J. $20,000...July, '00 to '09

Jail Bonds—
6s, F&A, $10,000... ..1901-'03

Road Improvement—
4½s, M&S, $25,000.....1906
Interest payable at Hamilton.
Bond. debt Sept. 1, '98.. $541,117
Assessed valuat'n, real*21,011,640
Assess. valuat'n, pers'l. 8,475,196
Total valuation 1898...29,486,836
Assessment about 40% act'l value.
County tax (per $1,000) '99...$5 96
Population in 1890 was.....48,597
Population in 1895 (est.)....55,000

*The Miami University lands (22,529 acres), appraised at $1,096,750 are exempt from all State taxes except those for school purposes.

CAMBRIDGE.—T. R. Deselm, Clerk.

This city is located in Guernsey County.

LOANS— *Amount.*

Chair Factory—
6s, A&O, $1,000.....Oct. 1, 1900

Sewer Bonds—
4½s, M&S, $9,000....Sept. 1, 1923
4s, J&J, 17,000.....July 1, 1919
5½s, Oct., 6,311....yearly to 1908

Funding, Etc.—
6s, M&S, $5,000.....Mar. 1, 1902
($1,000 due yearly) to Mar. 1, 1906

Street Bonds—
4½s, M&S, $9,000....Sept. 1, 1923
4½s, A&O, 21,110.Oct., 1900 to '08
4s, J&J, 8,000.....July 1, 1919

LOANS— *When Due.*

Rolling Mill—
6s, J&J, $14,000.....Jan. 1, 1900
(due semi-annually) to July 1, 1903

Refunding Bonds—
4½s A&O, $5,000 .. Apr. 1, 1908

Water Bonds—
4½s, A&O, $6,000....Apr. 1, 1910
4½s, J&J, 60,000.....1905 1934
($1,000 due in Jan. and July.)

Cemetery Bonds—
4s, J&J, $7,000..... Jan. 1, 1919
Bonded debt Sept. 1, '99..$161,421
Water debt (included)... 65,000
Tax valuation 1899.....1,669,101
Assessment 50 to 60% actual value.
Total tax (per $1,000) '99. $33·80
Population in 1890 was.....4,361
Population in 1899 (est.).....8,000

INTEREST on the rolling mill loan is payable in New York and on other loans in Cambridge.

CANTON.—Louis N. Ley, Clerk.

This city is the county seat of Stark County.

LOANS— *When Due.*

Current Expense Bonds—
5s, ...,$142,102.....Various
4½s, ..., 30,000....1900 to 1910

Fire Department Bonds—
5s, ..., $3,600.June, '00 to '02
5s. ...., 3,000....Feb., '01-'03

Market House Bonds—
5s, J&D, $26,000.....June 1, 1909
5s, ..., 3,000.....Sept. 1, 1903

Refunding—
4s, M&S, $13,933.... Mch. 1, 1908
5s, M&S, 10,000.....Mar. 1, 1909
3½s, F&A, 25,000....Aug. 1, 1909

Sewer Bonds—
5s, M&N, $12,000....May 20, 1901
5s, M&N, 13,000....May 20, 1902
5s, F&A, 12,000....Aug. 20, 1902
5s, F&A, 13,000....Aug. 20, 1903
5s, ..., 44,000..Feb. 1, 1904 '05
5s, J&J, 25,000..June 15, 1904
($5,000 yearly) to June 15, 1908
5s, ..., $17,000 .....Various

Street Improvement Bonds—
4s, ..., $15,000.....Sept. 1, 908
3½s, , 15,000.....Feb. 1, 1909
6s, ..., 200..... Dec. 16, 1899
5s, ..., 36,000. Various to 1907

Water Works Bonds—
5s, F&A, $15,000....Feb. 1, 1900
5s, J&J, 10,000....July 14, 1901
5s, J&J, 10,000....July 14, 1900
5s, ..., 12,000..... .1900 1902
4½s, ..., 30,000..Dec. 1900-1910
5s, F&A, 30,000....Aug. 20, 1904
($10,000 due y'rly) to Aug. 20, 1906
5s, J&J, 15,000....July 15, 1903
($5,000 due y'rly) to July 15, 1905

Refunding Water Bonds—
4s, semi-an., $38,000 Sept. 1, 1907
4s. M&S, 15,000.Sept. 1, 1908
3½s, F&A, 15,000 . Feb. 1, 1909

Park Bonds—
5s, A&O, $4,000..June, 1900 1903
5s, A&O, 20,000.. .July, '04 & '06

INTEREST is paid in part by Kountze Brothers, New York, and in part in Canton.

TOTAL DEBT Etc.—The city's total debt on Mar. 18, 1899, was $667,532, including water bonds $190,000, street improvement bonds $67,696 and current expense bonds $185,035.

ASSESSED VALUATION in 1898 $11,368,330; real valuation estimated at $40,000,000; city tax rate (per $1,000), $12·00; total tax rate (per M.) in 1899, $29·90. In 1891 it was$ 12,000,000, real value being about $26,000,000.

POPULATION in 1895 was 38,627; in 1890 was 26,189; in 1880 was 12,258; in 1870 was 8,660. Population in 1898 (est.), 40,492.

Canton School District.—Helen L. Perkins, Clerk Board of Education.

Bonded debt Feb. 15, '99.$209,000
Assessed valuat'n 1898.11,751,560
School tax, 1899.... .. ..$9·00
Population 1899 (est.).....40,000

CELINA.—{J. S. METZNER, Mayor. {AUG. BEHRINGER, Clerk.

Celina is in Mercer County.

LOANS— *When Due.*

Street Improvement Bonds—
6s, ..., $10,000...Aug. 15, 1903
4s, May, 25,000.. May, '09 to '13

Water-Works Bonds—
6s, ..., $50,000....Oct. 15. 1931
Int. payable at Village Treasury.

Total debt Feb. 1, 1899... $60,000
Assessed valuation, real.. 476,000
Assessed valuation, pers'l 352,735
Total valuation 1898.... 828,735
Total tax (per $1,000) '98.. $34·50
Population in 1890 was.....2,702
Population in 1895 (est'd)...3,500

CHICAGO JUNCTION.—Louis Simmermacher, Clerk.—This village is in Huron County.

LOANS— *When Due.*

...., $25,000 1901-1925

Water Bonds—
5s, F&A. $10,000..... ..1926-1935
Bonded debt Jan. 2, 1899..$3 ,000

Assessed valuation 1898,$457,494
Tax rate (per $1,000) 1898.$33·80
Population in 1890 was 1,299
Population in 1899 (est.) .. 3,000

CHILLICOTHE.—{P. WHITE BROWN, Mayor. {W. A. WALLACE, Clerk.

This city is in Ross County.

LOANS— *When Due.*

School Dist. Bonds—(1897)—
6s, ..., $9,000.....1900-1917

Refunding Bonds (Gold)—
4½g, J&D, $100,000 g.Dec. 1, 1916

Street Improvement Bonds—
5s, ..., $22,000...Aug. 15, 1913
(Subject to call part yearly.)
4s, July, $48,600 .....July, 1914
(Subject to call after 1900.)

Sewer Bonds—
5s, ..., $8,000 .....Oct. 4, 1913
(Subject to call after July 1, 1900)
Total debt July 1, 1899...$178,600
Total valuation 1898....5,238,157
Assessment about ⅓ actual value.
Total tax (per $1,000) 1898.$26·20
Population in 1890 was.....11,288
Population in 1899 (est.)....16,000

OPTIONAL.—The refunding bonds may be redeemed six each year for seven years beginning Dec 1, 1902, seven each year for six years beginning Dec. 1, 1909, and eight on Dec. 1, 1915.

INTEREST is payable by the Farmers' Loan & Trust Co., N. Y.

CINCINNATI.—{GUSTAV TAFEL, Mayor. {H. P. BOYDEN, Auditor.

Cincinnati is situated in Hamilton County.

In 1895 the villages of Avondale, Clifton, Linwood, Riverside and Westwood were annexed to Cincinnati and their indebtedness was assumed by that city. The city Sinking Fund Trustees entered into an agreement with a New York firm in 1898 looking to the refunding of the Cincinnati Southern Railway bonds. This agreement was set aside by Judge Spiegel on Aug. 18, 1898, and upon appeal the State Supreme Court affirmed that ruling. See Chronicle, V. 67, p. 189 and 442; V. 68, p. 1143. The Board of Trustees of the Cincinnati Southern Railway has also twice advertised for proposals to refund these bonds, first on Dec. 20, 1898 (see Chronicle, Nov. 26, 1898, p. 1122), all bids then received being rejected. They again called for proposals July 19, 1899 (V. 68, p. 1236), but only a small portion had been offered for extension when litigation again blocked further refunding operations. This suit was dismissed on Sept. 7, 1899, by Judge Davis, of the Common Pleas Court, and the case is now (Sept. 26, 1899,) pending in the Circuit Court on appeal.

LOANS— NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	When Due.	Principal. Outstand'g.
Bowlder pavement.....	1893 4	J & D	June 1, 1912	*$144,000
	Subject to call after June 1, 1902			
Cincinnati South. R'y..	1872 7	J & J	July 1, 1902	*494,000
do do	1872 7·3	J & J	July 1, 1902	7,644,000
do do	1876 6g.	M & N	May 1. 1906	2,890,000
do do	1876 7·3	M & N	May 1, 1906	1,865,000
do do	1878 7	M & N	Nov. 1, 1908	835,000
do do	1879 6	F & A	Aug. 1, 1909	895,000
City hall 10-20s.....	1892 4	J & D	June 1, 1911	*325,000
	Subject to call after June 1, 1901			

LOANS— NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Con. sink. fund 30-50s, 1880	5	M & N	May 1, 1930	$1,332,000
Subject to call after May 1, 1910				
do do 1881	4	J & J	July 1, 1931	967,000
Subject to call after July 1, 1911				
do do	4	J & J	July 1, 1941	77,000
do do R'f'g 1897	3·65	F & A	Feb. 1, 1937	3,600,000
Funding.....1874	7	M & N	May 15, 1904	992,000
Funding debt, Letter L.....	6	J & J	Jan. 1, 1900	59,000
Hospital, 1876, Letter S3 ...	7	M & N	May 1, 1906	50,000
Liberty Street viaduct.....	4	J & D	June 1, 1939	*68,000
House of Refuge bonds, '96.	4	J & J	July 1, 1926	34,000
Mc Lean Ave. sewer, Let. U2	5	M & N	Nov. 1, 1904	*35,000
do do do	5&6	M & N	1899 & 1909	70,000
Madisonville Ave. bonds, '96	4	J & D	June 1, 1915	16,000
Orphan asylum, registered..	6	M & S	Mar. 17, 1908	100,000
Pavement.....	4	J & D	June 1, 1910	*150,000
Subject to call June 1, 1900				
do	4	J & D	June 1, 1911	*449,500
Subject to call June 1, 1901				
do	4	J & D	June 1, 1912	*445,500
Subject to call June 1, 1902				
do	4	J & D	June 1, 1914	*200,000
Subject to call June 1, 1904				
do	3½s	J & D	Dec. 1, 1917	35,000
Subject to call Dec. 1, 1907.				
Trunk sewer.....	4	J & D	June 1, 1929	*50,000
Subject to call after June 1, 1919				
do 1893	4	J & D	June 1, 1932	300,000
Subject to call after June 1, 1922				
University, Letter H2.....	4	J & J	July 1, 1918	*100,000
Waterworks, Letter F.....	6	A & O	Oct. 15, 1900	93,000
do Letter K.....	6	J & D	June 15, 1900	70,000
do .....1891.	4	J & D	June 1, 1911	*199,000
Subject to call after June 1, 1901				
do .....1898.	3½	F & A	Aug. 1, 1938	540,900
Subject to call after Aug. 1, 1918				
do 1899	3	F & A	Aug. 1, 1939	1,000,000
Subject to call after Aug. 1, 1919.				
Viaduct bonds.....	4	J & D	June 1, 1922	*350,000
Subject to call after June 1, 1912				
Workhouse imp., 1893.....	4	J & D	June 1, 1923	*100,000
Avenue bonds.....	4	J & D	June 1, 1912	55,000
do	3½	J & D	Dec. 1, 1917	35,000
Subject to call after Dec. 1, 1907.				
AVONDALE—				
Sewer loan.....	5	Various	1904-1917	$57,500
Sidewalk bonds.....	5	J & J	July 1, 1913	2,500
Street improvement.....	4	Various	1921-1925	230,000
Fire and police impt.....	5	Various	1914-1923	74,500
Turnpike & improvem't.....	5	M & N	May 1, 1914	25,000
Water loan.....	5	J & J	Jan. 1, 1907	75,000
CLIFTON—				
Gen. improvement bonds....	4½	J & J	July 1, 1918	$99,500
do do	4½	M & N	May 1, 1920	50,000
Sewer bonds.....	4½	J & J	July 1, 1917	50,000
Water bonds.....	5	J & J	Jan. 1, 1906	20,000
do	4½	A & O	Apr. 15, 1922	12,000
LINWOOD—				
Water-works & elec.-lgt bds.	6	A & O	April 1, 1904	$3,000
do do	6	A & O	Aug. 1, 1923	29,000
do do	5	A & O	Feb. 1, 1923	40,000
RIVERSIDE—				
Street and sewer improve't.	5	Various	1902-1922	11,000
do do	5	J & D	Dec. 1, 1912	19,000
WESTWOOD—				
Town-hall bonds.....	6	J & J	July 1, 1908	**$11,300
do do	6	F & A	Feb. 1, 1909	**2,000

PAR VALUE OF BONDS.—The bonds in the above table marked thus * are, in whole or in part, $500 pieces. Bonds marked thus ** are in whole or in part, $100 pieces, or uneven amounts. All others, $1,000.

INTEREST on bonds is payable at the American Exchange National Bank of New York and the Third National Bank of Cincinnati, which are the authorized agents of the trustees of the sinking fund.

TOTAL DEBT, SINKING FUND ETC.—

	Jan., 1899.	Jan., 1898.	Jan., 1897.	Jan., 1896.
Tot. bonded debt	$27,185,700	$27,451,800	$28,526,000	$28,087,000
Sinking fund.....	2,016,168	1,969,341	2,574,751	2,621,133
Net debt.....	$25,169,532	$25,482,459	$25,951,249	$25,465,867
Water debt (incl'd)	.....	.....	$1,409,500	$1,175,000

There were outstanding on Jan. 1, 1899, street bonds to the amount of $1,478,832·55 payable by special assessment and not included in the above statement of total debt. Of this amount bonds to the amount of $1,242,937·67, together with $92,500 bonds of the Board of Education, were held by the sinking fund, these, and the cash on hand amounting to $680,730·17, being applicable to the payment of the general bonds.

CITY PROPERTY.—The city owns the Cincinnati Southern Railroad. The rental received for the road is $1,090,000 till 1901 and then $1,250,000 till 1906, when lease expires. A proposition to sell the road to the Cincinnati Hamilton & Dayton Railway and the Southern Railway was voted on August 3, 1896, and defeated—V. 63, p. 153, 228. The State Legislature in 1898 passed a bill permitting an election to vote to extend the lease beyond 1906 (V. 66, p. 900), and it is expected that a proposition will be submitted at the November, 1899, election. The water-works pay the interest and sinking fund on all water bonds.

ASSESSED VALUATION, ETC.—The net debt, assessed valuation and tax rate have been as follows.

Years.	Net Debt.	Assessed Val'n.	Tax per $1,000
1898.....	$25,169,532	$196,141,670	$25·30
1897.....	25,482,459	196,818,200	26·18
1896.....	25,951,249	198,536,580	26·40
1895.....	25,465,867	188,484,880	28·32
1890.....	24,723,068	177,773,240	26·66
1885.....	24,468,405	170,086,968	26·86
1880.....	23,953,981	167,535,356	31·00

POPULATION.—In 1890 population was 296,908; in 1880 it was 255,139; in 1870 it was 216,239. Population in 1899 about 435,000.

CIRCLEVILLE.—The city is situated in Pickaway Co.

LOANS—	When Due.
HALL AND LIBRARY—	
6s, $12,000.....	Sept. 1, 1905
REFUNDING BONDS—	
6s, $39,000.....	Sept. 1, 1911

Interest payable at City treasury.
Total debt Mar. 1, '99.. $51,000
Tax valuation, 1898... 3,076,315
Total tax, per $1,000 1898. $30·60
Population in 1890 was.....6,556

CLERMONT COUNTY.—JOHN W. DAVIS, Auditor.—County seat is Batavia.

LOANS—		
DEFICIENCY BONDS—		
5s.....	$109,500	
JAIL BONDS—		
6s.....	11,000	
BRIDGE BONDS-1897—		
5s, ..., $20,000.....	1906	

Total debt Feb. 1, 1899.. $132,500
Assessed valuat'n, real. 7,877,350
Assessed valuat'n, p'snl 2,590,230
Total valuation 1898.. 10,467,580
Tax rate (per $1,000), '98.. 11·55
Population in 1890 was.....33,553
Population in 1899 (est.)....37,000

CLEVELAND.—JOHN H. FARLEY, Mayor. CHARLES P. SALEN, Auditor.

Cleveland is situated in Cuyahoga County.

LOANS—	When Due.
BRIDGE BONDS—	
5s, A&O, $20,000.....Oct.,	1900
5s, A&O, 285,000.....Oct.,	1903
4s, M&S, 10,000.....Mar.,	1900
4s, M&N, 30,000.....May,	1900
4s, A&O, 60,000.....Oct.,	1900
4s, A&O, 30,000.....Oct.,	1902
4s, A&O, 25,000....Oct. 1,	1903
4s, A&O, 45,000...April 1,	1906
4s, A&O, 90,000....Oct. 1,	1907
4s, A&O, 90,000...Apr. 1,	1926
4s, A&O, 249,000....Oct. 1,	1926
4s, A&O, 65,000....Oct. 1,	1900
CANAL BONDS—	
5s, A&O, $150,000.....Oct.,	1903
FIRE DEPARTMENT—	
5s, A&O, $100,000....Oct.,	1902
5s, A&O, 147,000....Oct.,	1903
ELEVATED ROADWAY—	
5s, J&D, $150,000....June,	1903
5s, J&D, 232,000....June,	1904
4s, J&J, 175,000....Jan.,	1901
4s, M&N, 60,000....May,	1901
4s, A&O, 100,000....Oct.,	1902
4s, J&J, 100,000....Jan.,	1903
4s, J&D, 75,000....June,	1903
PARK BONDS—	
4s, A&O, $500,000...Oct. 1,	1923
4s, A&O, 500,000.. Apr. 1,	1924
4s, A&O, 600,000...Apr. 1,	1927
4s, A&O, 400,000..Apr. 1,	1928
4s, A&O, 500,000 ..Oct.,	'29&'31
FUNDED DEBT—	
5s, A&O, $156,000....Oct.,	1900
5s, A&O, 39,000....Oct.,	1901
5s, M&N, 100,000....Nov.,	1901
5s, A&O, 227,000....Oct.,	1902
4s, A&O, 46,000....April,	1902
4s, A&O, 100,000..Apr. 1,	1904
4s, A&O, 276,000..Oct. 1,	1916
4s, A&O, 225,000..Oct. 1,	1908
4s, A&O, 25,000..Oct. 1,	1909
POLICE STATION—	
5s, M&N, $20,000.....May,	1901
4s, A&O, 100,000.....Oct.,	1917
RIVER AND HARBOR BONDS—	
4s, A&O, $500,000...Oct. 1,	1926
4s, A&O, 250,000.. Oct. 1,	1928
GIDDINGS BROOK BONDS—	
4s, A&O, $50,000...Oct, 1,	1918

LOANS—	When Due.
PUBLIC LIBRARY BONDS—	
5s, A&O, $250,000 ....Oct. 1,	1918
SEWER BONDS—	
5s, A&O, $106,000..Oct.,	1900
5s, A&O, 30,000..Oct.,	1901
5s, A&O, 56,000..Oct.,	1902
4s, A&O, 68,000..Apr. 1,	1901
4s, A&O, 6,000..Oct. 1,	1902
4s, A&O, 51,000..Apr. 1,	1903
4s, A&O, 20,000..Apr. 1,	1904
4s, A&O, 23,000..Oct. 1,	1905
4s, A&O, 107,000..Apr. 1,	1906
4s, A&O, 262,000..Oct. 1,	1907
4s, A&O, 235,000..Oct. 1,	1908
4s, A&O, 291,000..Apr. 1,	1909
4s, A&O, 23,000..Oct. 1,	1916
4s, A&O, 30,000..Oct. 1,	1917
4s, A&O, 200,000..Oct. 1,	1921
6s, A&O, 110,000..Oct. 1,	1926
4s, A&O, 240,000.Sept. 30,	1926
GARBAGE PLANT BONDS—	
4s, A&O.100,000.....Oct. 1,	1916
STREET IMPROVEMENT BONDS—	
6s, ..., $11,136..Sept.,	1900
6s, ..., 13,130..Sept.,	1901
6s, ..., 10,750..Sept.,	1902
6s, ..., 4,000..Sept.,	1903
6s, ..., 4,000..Sept.,	1904
6s, ..., 2,800..Sept.,	1905
STREET OPENING BONDS—	
4s, A&O, $20,000.....Apr. & Oct. ($5,000 semi-an.) to Oct.,	1900
STREET IMPROVEMENT NOTES—	
5s, M&N, $1,135,480	1899-1903
BROOKLYN BONDS—	
6s, ..., $1,700..Sept.,	1900
6s, ..., 1,850..Sept.,	1901
VIADUCT BONDS—	
5s, J&D, $125,000..June,	1907
4s, A&O, 150,000.Oct. 1,	1904
WATER WORKS—	
6s, M&S, $275,000..Mar.,	1900
6s, ..., 12,000..July,	1903
4½s, A&O, 400,000..Apr.,	1902
4s, J&J, 100,000..Jan.,	1903
4s, A&O, 200,000..Apr.,	1903
4s, A&O, 200,000.Oct. 1,	1905
3-65s M&S, 100,000..Sept.,	1902
4s, A&O, 500,000.Apr. 1,	1917
4s, A&O, 600,000..Oct. 1,	1926

PAR VALUE.—All bonds are for $1,000 each.

INTEREST is payable at American Exchange Nat. Bank, New York.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Cleveland's total municipal debt, the sinking fund, &c.

Bonds and notes July 1, 1899.....		$13,413,685 00
Water debt included in above.....	$2,387,000 00	
All sinking funds.....	2,002,309 90	4,389,309 90
Net debt July 1, 1899.....		$9,024,375 10
Cleveland debt limit (7 p. c. of ass. val.).		$9,960,354 25
Reserve under Ohio (Cleveland) debt limit		$935,979 15

WATER WORKS.—The city owns its water works. The income from water rents and fees in 1898 amounted to $701,853 41.

ASSESSED VALUATION ETC.—Assessed at about 35 per cent of its actual value.

Years.	Assessed Valuation.	Tax Rate per $1,000.	Years.	Assessed Valuation.	Tax Rate per $1,000.
1898.....	$142,290,775	$29·55	1890.....	$99,614,055	$29·30
1897.....	141,915,430	29·30	1885.....	88,285,845	26·00
1895.....	134,562,905	28·50	1880.....	73,647,194	26·30

POPULATION.—In 1890 population was 261,353; in 1880 it was 160,146; in 1870 it was 92,829. Population in 1899 (local est.), 400,000.

CLEVELAND SCHOOL DISTRICT.—H. L. ROSSITER, Auditor; A. F. CROSBY, Deputy Auditor.

LOANS—	When Due.
4s, M&N, $300,000....May 1,	1908
Total debt Jan. 1, '99..$1,201,000	
Sinking fund..... 151,962	

Net debt Jan. 1, 1899. $1,049,038
Tax valuation 1898...142,790,775
Real valuation (est.)..500,000,000
Population in 1899 (est.)..400,000

CLIFTON.—See the City of Cincinnati.

CLYDE.—This village is in Sandusky County.

LOANS—	Amount outstand'g.
Refunding 5s, M&S, 1922..	$19,000
Street 6s, F&A, 1913.....	30,000
Rf'd'g water 5s, F&A, 1910.	6,000
Water-works 6s, M&S, '07.	10,000
Sewer 6s, M&S, 1902-1909	4,200
Interest paid at 4th Nat. Bk., N.Y.	

Bonded debt Sept. 1, '98...$69,250
Water debt included above 23,000
Assessed valuation 1898..693,525
Assessment about 3/10 actual value.
Total tax (per $1,000) '98..$32·80
Population in 1897 (est.)....3,000

COLLEGE HILL.—JOHN E. BRUCE, Mayor.

This village is in Hamilton County.

WATER BONDS—
5s, M&N, $10,000. May 1, 1929
Bonded debt Aug. 17, '99. $68,500
Assessed valuation '99..1,838,450

Tax rate (per $1,000) 1899. $24·00
Population in 1899 (est.)....1,250

COLUMBIANA CO.—G. B. HARVEY, Auditor.

Lisbon is the County seat.

LOANS—	When Due.
DEFICIENCY BONDS—	
5s, A&O, 40,000.Apr. 23,	1904
BRIDGE BONDS—	
5s, ..., $8,000.....	1900-'07
REFUNDING BONDS—	
4s, J&J, $55,000 July 20,	'01-'11

Bonded debt Aug. 25, '99. $103,000
Assessed valuat'n, real. 15,123,660
Assed valuation, pers'l. 8,401,840
Total valuation 1898...23,525,500
Assessment abt. 25% actual value.
State & Co. tax (per M), '99..$8·00
Population in 1890 was.....59,029
Population 1899 (estimat'd) 75,000

COLUMBUS.—{SAMUEL J. SWARTZ, Mayor. {M. A. GEMUENDER, Clerk Trust S. F.

This city is in Franklin County.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
City Hall refunding..1886	4	J & D	June 1, 1906	$16,000
do do 1889	4	M & S	Mar. 1, 1909	125,000
City Prison refunding 1888	4	M & N	Nov. 1, 1908	35,000
Deficiency—				
Gas and light.....1890	5	M & N	Nov. 1, 1900	70,000
Police and fire....1890	5	M & N	Nov. 1, 1910	150,000
Police 1888	4	J & J	July 1, 1908	42,000
do 1893	5	A & O	Apr. 1, 1913	60,000
Fire Dep. and gas.1888	4	M & S	Sept. 1, 1908	43,000
Poor Fund.....1898	4	J & D	June 1, 1918	30,000
Fourth St. Bridge....1890	4	M & N	May 1, 1905	130,000
do do 1891	5	M & N	July 1, 1906	30,000
Franklin Park.....1893	5	J & J	July 1, 1908	100,000
Front St. Viaduct.....1894	4½	M & S	Mar. 1, 1914	50,000
High St. Viaduct.....1891	5	J & J	Jan. 1, 1911	5,000
do do 1892	4½	J & J	July 1, 1902	95,000
do do 1892	4½	M & N	Nov. 1, 1902	400,000
do do 1894	4½	J & J	July 1, 1909	150,000
Levee 1884	4	A & O	Apr. 1, 1904	2,000
Market House 1888	4	J & J	July 1, 1908	9,000
do 1889	4	F & A	Aug. 1, 1909	15,000
Steam Fire Dep't.....1890	5	M & N	Nov. 1, 1910	150,000
do do 1893	5	J & D	June 1, 1904	100,000
do do 1896	4	J & D	June 1, 1916	100,000
Electric light.....1897	4	J & D	Dec 1, 1927	68,000
Sewer farm claim.....1898	4	J & D	Dec. 1, 1902	26,000
Refunding bonds.....1898	4	A & O	Apr. 1, 1900	160,000

LOANS— SEWER BONDS—	When Due.
6s, M&S, $4,000....Sept. 1, 1902	
6s, J&D, 20,000....June 1, 1904	
6s, J&J, 17,000....July 1, 1904	
5s, J&D, 10,000....Dec. 1, 1900	
5s, J&J, 48,500....July 1, 1902	
5s, M&N, 40,000....Nov. 1, 1910	
5s, J&D, 10,000....Dec. 1, 1910	
5s, J&J, 200,000....Jan. 1, 1911	
5s, M&S, 1,500....Mar. 1, 1911	
5s, J&J, 30,000....July 1, 1912	
5s, M&S, 100,000....Sept. 1, 1913	
4½s, M&S, 250,000....Sept. 1, 1921	
4s, J&J, 4,500....July 1, 1901	
4s, M&N, 165,000....May 1, 1903	
4s, M&N, 29,000....May 1, 1904	
4s, J&D, 118,000....Dec. 1, 1905	
4s, J&D, 25,000....June 1, 1906	
4s, F&A, 45,000....Aug. 1, 1906	
4s, A&O, 10,000....Oct. 1, 1906	
4s, J&J, 17,000....July 1, 1907	
4s, J&D, 8,000....Dec. 1, 1907	
4s, F&A, 12,000....Feb. 1, 1908	
4s, J&D, 5,000....June 1, 1908	
4s, J&J, 20,000....July 1, 1908	
4s, F&A, 47,000....Aug. 1, 1909	

LOANS— SEWER BONDS—(Con.)—	When Due.
4s, M&S, $15,000....Sept. 1, 1909	
4s, M&N, 43,000....Nov. 1, 1909	
4s, A&O, 300,000....Apr. 1, 1910	
4s, J&D, 10,000....June 1, 1918	
WATER BONDS—	
5s, J&D, $400,000....Dec. 1, 1901	
5s, A&O, 150,000....Apr. 1, 1907	
5s, M&N, 175,000....Nov. 1, 1910	
4s, J&J, 30,000....July 1, 1901	
4s, J&J, 100,000....July 1, 1902	
4s, J&J, 50,000....July 1, 1903	
4s, M&N, 100,000....Nov. 1, 1908	
4s, M&N, 57,000....Nov. 1, 1909	
4s, J&J, 50,000....July 1, 1918	
4s, J&D, 10,000....June 1, 1928	
STREET IMPROVEMENT BONDS, payable by assessment—	
6s, var., $1,6[illegible]8,600.....	
5s, ..., 11,900.....	
4½s, ..., 639,700.....	
4s, ..., 100,100.....	
All of the street improvement bonds are subject to call one year from date of issue.	

INTEREST on police deficiency bonds of 1888 and on assessment bonds is payable at the City Treasurer's office; all other interest at the National Park Bank, New York City.

TOTAL DEBT, SINKING FUNDS, ETC.—

	Jan. 1, '99.	Jan. 1, '98.	Jan. 1, '97.	Jan. 1, '96.
Total bonded debt....	$7,407,800	$7,405,200	$7,524,200	$7,641,347
Sinking funds.....	2,056,[illegible]95	1,809,500	1,716,246	1,558,400
Net debt.....	$5,350,905	$5,595,700	$5,807,954	$6,082,947
Waterdebt(inc.above)	1,177,000	1,112,000	1,112,000	1,112,000
Floating debt.....	.....	.....	*16,567	.....

* Contingent liability to contractors.

The total bonded debt as given for January 1, 1899, included street improvement bonds payable by special assessment to the amount of $2,390,300. The sinking fund receives yearly about $125,000, which does not include assessments for street improvement bonds.

ASSESSED VALUATION, ETC.—The city's net debt on December 31, assessed valuation (about ½ of actual) and tax rate have been:

Years.	Net Debt.	Asses'd Val.	Tax p. $1,000
1899.....	$———	$———	$27·50
1898.....	5,350,905	63,[illegible]03,920	27·50
1897.....	5,595,700	62,685,080	27·00
1896.....	5,824,521	62,130,350	27·00
1895.....	6,082,947	61,086,700	27·00
1894.....	6,575,859	59,939,040	29·00
1890.....	4,351,090	43,663,270	24·00
1885.....	1,896,400	35,279,170	22·50

POPULATION.—In 1890 population was 88,150; in 1880 it was 51,647; in 1870 it was 31,274; in 1899 (est.) 130,000.

COLUMBUS SCHOOL DISTRICT.—J. A. Williams, Clerk.

LOANS—	When Due.
5s, A&O, $25,000...Apr. 1, 1900	
5s, A&O, 85,000...Apr. 1, 1901	
5s, J&D, 85,000...Dec. 1, 1906	
5s, A&O, 110,000...Oct. 1, 1912	
5s, M&S, 110,000...Sept. 1, 1913	
5s, A&O, 40,000...Oct. 1, 1914	
4½s, F&A, 25,000...Aug. 1, 1916	
4s, M&S, $75,000.....Mar. 1, 1917	

LOANS—	When Due.
4s, M&S, 65,000.....Mar. 1, 1918	
4s, M&S, 65,000.....Mar. 1, 1919	
Bonded debt Sept. 1, '99. $710,000	
Sinking fund.....48,990	
Assessed valuation '99.64,200,000	
School tax (per M.) 1898.....$6·60	
Population 1890 (est.).....135,000	

COSHOCTON.—FRED. WAGNER, Clerk.

This village is in Coshocton County.

LOANS—	When Due.
WATER WORKS—	
6s, M&S, $46,500. ($2,500 y'rly).'00	
SCHOOL HOUSE—	
6s, M&S, $5,000.....1901-1903	
CEMETERY BONDS—	
6s, M&S, $2,000.....1900-1903 ($500 yearly.)	
BRIDGE REPAIR BONDS—	
5s, ..., $10,0[illegible]0....———	
SEWER BONDS—	
6s, ..., $2,900.....Part yearly	
6s, M&N, 3,000..... 1900-1905	

SEWER BONDS—(Con.)—	
6s, M&S, $2,700....Sept., 1901-'06	
STREET-PAVING BONDS—	
6s, M&S, $22,500.... Sept. 1, 1900 ($1,500 due yearly) to Sept. 1, 1914	
6s, M&S, $1,500.....Sept., '00-'14	
Total debt Sept. 1, 1899. $119,000	
Tax valuation 1898.....1,759,250	
Assessment about ½ actual value.	
Total tax (per $1,000) '98..$33·50	
Population in 1890 was.....3,672	
Population in 1880 was.....3,044	
Population in 1899 (est.).....8,000	

CRESTLINE.—Situated in Crawford County.

LOANS—	When Due.
BUILDING BONDS—	
5s, M&S, $9,000...Sept. 1, 1905-08	
GEN'L IMPROVEMENT BONDS—	
6s, A&O, $15,000. Apr. 1, 1900-'02	
STREET IMPROVEM'T BONDS—	
6s, J&J, $13,800. Jan. 1, 1899-'07	
6s, Nov., 5,100...Nov. 1, 1900-'02	

LOANS—	When Due.
WATER-WORKS IMPROVEMENT—	
6s, Dec., $2,000..Dec. 16, 1903-04	
6s, June, 3,000..June 10, 1903-04	
SEWER BONDS—	
6s, J&J, $2,600.....1899-'01	
6s, M&N, 1,400.....Sept., 1900-'01	
Total debt Sept. 1, '98.. $67,200	

Tax valuation, real, '97 $638,410
Tax valuation, pers. '97. 444,900
Total valuation 1898... 1,077,280
Assessment about ⅔ actual value.
Tax rate (per $1,000) '98...$25·60

Population in 1890 was.....2,911
Population in 1898 (est.).....3,500
INTEREST on general improvement bonds is payable in N.Y. City; on remaining issues in Crestline.

CUYAHOGA CO.—A. E. AKINS, Auditor.

County seat is Cleveland. The State Supreme Court has declared illegal an act passed April 27, 1893, authorizing the issuance of bonds by a county containing a city of the first class, second grade, for the purpose of building an armory in such city.

LOANS.	When Due.
ARMORY BONDS.—	
5s, M&N, $225,000. .July 1, 1918 Optional after July 1, 1903.	
BROOKLYN BRIDGE—	
5s, A&O, $108,000. Apr. 1, '1900-'03	
CHAGRIN RIVER BRIDGE—	
5s, A&O, $50,000.....Oct. 1, 1905	
5s, A&O, 10,000.....Apr. 1, 1906	

SO. ROCKY RIVER BRIDGE—
5s, M&N, $150,000...Nov. 1, 1904
Total debt Sept. 1, 1898..$570,000
Tax valuation, real...119,370,190
Tax valuation, pers'al 43,611,825
Total valuation 1898.162,982,015
Assessment about ⅔ actual value.
State & Co. tax (p.$1,000) '98.$8·10
Population in 1890 was...309,970
Population in 1897 (est.)..375,000

DARKE CO.—GEORGE W. SIGAFOOS, Auditor.

County seat is Greenville.

LOANS—	When Due.
INFIRMARY BONDS—	
6s, ... $20,000.....1900	
DITCH BONDS—	
..... $3,500.....Sept., 1900	
6s, ... 31,000 ..... 190[illegible]-'02 ($12,500 in 1900; $15,000 in 1901)	
Bonded debt Feb. 3, '99....$43,500	

Tax valuation, real....$13,593,740	
Tax val'tion, personal....6,89[illegible],800	
Total valuation 1898.. 20,489,540	
Assessm't about 70 p. c. actual val.	
Total tax (per $1,000), '98....$8·04	
Population in 1890 was....42,961	
Population in 1899 (about).45,000	

DAYTON—{J. LINXWEILER, Mayor. {J. E. GIMPERLING, Comptroller.

Dayton is the county seat of Montgomery County.

LOANS—	When Due.
BRIDGE BONDS—	
5s, M&S, $8,000.....Sept. 1, 1900 ($4,000 due y'rly.) to Sept. 1, 1901	
5s, M&S, $5,000....Sept. 1, 1902	
5s, M&S, 5,000....Sept. 1, 1903	
5s, A&O, 12,000....Oct. 1, 1904	
CITY HALL BONDS—	
4s, M&S, $71,000. Sept. 26, 1902	
EXTENDING INDEBTED. BONDS—	
5s, J&D, $18,000.....June 1, 1900 ($6,000 due ye'rly) to June 1, 1902	
5s, J&D, $72,000.....June 1, 1903 ($12,000 due y'rly) to June 1, 1908	
5s, J&D, $15,000.....June 1, 1909	
5s, J&D, 15,000.....June 1, 1910	
FUNDED DEBT BONDS—	
5s, M&N, $25,000 Nov. 1, 1901	
4s, M&S, 65,000. Sept. 26, 1902	
5s, A&O, 135,000. Apr. 1, 1900 ($15,000 due y'rly to Apr. 1, 1908.)	
GENERAL STREET IMP'T BONDS—	
5s, A&O, $50,000.....Apr. 1, 1903 ($10,000 due y'rly) to Apr. 1, 1907	
PARK STREET SEWER BONDS—	
4s, J&D, $6,000..... June 1, 1900 ($3,000 due y'rly) to June 1, 1901	
4s, J&D, $5,000.....June 1, 1902	
4s, A&O, 7,000.....Oct. 1, 1900	
4s, A&O, 24,000.....Oct. 1, 1901 ($8,000 due y'rly) to Oct. 1, 1903	
4s, M&S, $6,000.....Sept. 1, 1900	
SEWER BONDS—	
5s, A&O, 25,000.....Apr. 1, 1914	
5s, A&O, 50,000.....Apr. 1, 1915	
5s, A&O 25,000.....Apr. 1, 1916	
5s, A&O, 25,000.....Apr. 1, 1918	
4s, A&O, 50,000.....Oct. 1, '08 to ($10,000 due yearly.) Oct. 1, 1912	
POLICE DEFICIENCY BONDS—	
5s, M&S, $16,000.... Sept. 1, 1900 ($4,000 due y'rly) to Sept. 1, 1903	
STREET PAVING BONDS—	
5s, F&A, $25,000..Aug. 1, 1906	
5s, A&O, 300,000..Apr. 1, 1911 ($50,000 due y'rly) to Apr. 1, 1916	
5s, A&O, $75,000..Apr. 1, 1917 ($25,000 due y'rly) to Apr. 1, 1919	

STREET PAVING BONDS—(Con.) [	
5s, M&N, $25,000..Nov. 1, 1913	
5s, M&N, 25,000..Nov. 1, 1915	
5s, M&N, 25,000..Nov. 1, 1917	
5s, M&N, 25,000..Nov. 1, 1919	
FIRE DEPARTMENT BONDS—	
5s, M&S, $9,000.....Sept. 1, 1900 ($3,000 due y'rly) to Sept. 1, 1902	
GARBAGE CREMATORY BONDS—	
5s, F&A, $16,000.....Feb. 1, 1900 ($4,000 due yearly) to Feb. 1, 1903	
5s, F&A, $5,000.....Feb. 1, 1904	
5s, F&A. 4,000.....Feb 1, 1905	
STREET IMPROVEMENT BONDS—	
5s, J&D, $18,000.....June 1, 1900 ($6,000 due y'rly) to June 1, 1902	
5s, J&D, $72,000.....June 1, 1903 ($12,000 due y'rly) to June 1, 1908	
5s, J&D, $15,000.....June 1, 1909	
5s, J&D, 15,000.....June 1 1910	
SOUTHWESTERN SEWER BONDS—	
4s, M&S, $3,000.....Sept. 1, 1900	
WATER-WORKS BONDS—	
4s, M&N, $505,000....May 1, 1905	
WATER-WORKS IMPR'V'T BONDS—	
5s, F&A, $30,000...Aug. 1, 1900 ($5,000 due y'rly) to Aug. 1, 1905	
5s, M&S, $20,000...Sept. 1, 1900 ($5,000 due y'rly) to Sept. 1, 1903	
5s, A&O, $100,000...Apr. 1, 1906 ($25,000 due y'rly) to Apr. 1, 1909	
4½s, F&A, $16,000..Aug. 20, 1900 ($3,000 due ye'rly) to Aug. 20, 1904	
4s, A&O, $6,000..Oct. 1, 1900 ($3,000 due y'rly) to Oct. 1, 1901	
4s, A&O, $20,000..Oct. 1, 1901 ($4,000 due y'rly) to Oct. 1, 1906	
4½s, F&A, $5,000..Aug. 20, 1905	
LEVEE BONDS—	
5s, A&O, $15,000.....Oct. 1, 1904	
4s, A&O, 150,000.... 1907-1918 ($10,000 yearly on Oct. 1, 1912; $15,000 yearly to 1918.)	
WOLF CREEK IMPR'V'T BONDS—	
4s, M&N, $21,000.....May 1, 1900 ($7,000 due y'rly) to May 1, 1902	

TOTAL DEBT, ETC.—The subjoined statement shows Dayton's municipal debt, the tax rate levied for all purposes (State, county, city and school), etc.

Years.	Total Debt Mar. 1.	Assessed Val.	Tax p. $1,000
1899.....	$2,38[illegible],000	$41,7[illegible]6,1[illegible]0	$.4·60
1898.....	2 263,000	41,785,530	23·80
1897.....	2,339,000	41,873,140	26·40
1895.....	2,497,000	41,048,210	26·00
1890.....	1,497,160	30,723,730	22·40
1885.....	1,160,500	25,473,980	22·40
1880.....	1,099,000	19,816,640	22·50
1875.....	1,011,200	19,939,970	22·20
1870.....	357,617	16,254,760	20·50

The total debt March 1, 1899, was $2,385,000, including a water debt of $717,000. In addition to the total general debt there were outstanding on March 1, 1899, special assessment bonds to the amount of $889,400; principal and interest payable from assessments upon abutting or benefited property. All of said bonds are due and payable in from one to ten years.

The sinking fund assets on March 1, 1899, amounted to $569,963.

The actual valuation of property is estimated at about $100,000,000.

PAR VALUE OF BONDS.—The bonds are all for $1,000 each, interest payable at the American Exchange National Bank, New York City.

POPULATION.—According to a local census taken in February, 1896, it was 79,331; in 1890 it was 61,220; in 1880 it was 38,678.

DAYTON SCHOOL DISTRICT.—William G. Haevssler, Clerk Board of Education.

DEFICIENCY BONDS—	When Due.
4s, J&J, $83,000.....1911-12 ($3,000 July 1, 1911, and $50,000 July 1, 1912.)	
4s, J&J, $30,000....July 20, 1909	
4s, J&J, 27,000.....Jan. 15, 1910	
SCHOOL BONDS.	
4s, M&N, $50,000.....May 1, 1918	

Bonded debt May 1, '99. $[illegible]85,000	
Assessed val'ation, real. 31,000,000	
Assessed val'tion, per.. 11,000,000	
Total valuation 1898.. 42,000,000	
School tax (per $1,000) '97...$7·80	
Total tax (per $1,000).....23·80	

DEFIANCE.—J. J. MALLEY, Clerk.

County seat of Defiance County.

LOANS.— When Due.
LIBRARY BOND—
5s, ..., $1,000 1902
ELECTRIC LIGHT BONDS—
4½s, M&S, $25,000..Mar., 1904 to
($1,000 each M&S) Mar., 1916
REFUNDING BONDS—
4½s, ..., $25,000.....1917
5s, ..., 25,000 Mar. 1, 1902
5s, ..., 29,000..1899 to 1912
4½s, M&S, 20,0 0..Sept. 1, '10 to
($1,000 each M&S.) Mar. 1, 1920
SEWER BONDS—
5½s, ..., $1,000.....
5s, ..., 5,400.....

STREET IMPROVEMENT BONDS—
6s, ..., $49,400.....
5½s, ..., 6,000.....
5s, ..., 58,000.....
4½s, ..., 13,000.Mar., 1901-'10
Bonded debt Aug. 1, '99..$241,000
Assessed valuation '98..2,395,108
Tot. tax rate (per $1,000) '98..$38·00
Population in 1890 was.....7,694
Population 1899 (est.).....10,000
Interest is mostly payable at City Treasury, but on the 6 per cent bonds in New York.

EAST LIVERPOOL.—{C. F. BAUGH, Mayor. {J. N. HANLEY, Clerk.

This city is in Columbiana County.

LOANS— When Due.
STREET IMPROVEMENT BONDS—
5·86s, ..., $79,312.....
4s, M&N, $15,000 ..May 1, 1903
($1,000 due yearly) to May 1, 1917
5s, M&S, $14,000 Sept. 1, 1900 to
($1,000 due yearly.) Sept. 1, 1913
4s, M&N, $15,000.....1900-1914
6s, Sept., 26,045..Sept., 1900-'04
REFUNDING—
6s, J&D $6,000.....June 1, 1900
($1,000 due yearly) to June 1, 1905
5s, M&S, $33,000.....Sept. 1, 1924
Optional after Sept. 1, 1914
WATER BONDS—
4s, M&N, $24,000....May 24, 1937
Optional after May 24, 1917

LOANS— When Due.
WATER BONDS—
5s, A&O, $1 ,000....April 1, 1918
Optional after April 1, 1898
5s, J&J, $90,000.....July 1, 1920
Optional after July 1, 1900
5s, J&D, $18,500....June 1, 1923
Total debt Jan. 1, 1899... 296,813
Sinking fund..... 18,675
Net debt Jan. 1, 1899.... 276,138
Water debt (included)... 147,500
Tax valuation 1898.....3,205,320
Total tax (per $1,000) '98 $31·00
Population in 1890 was.....10,9 6
Population in 1899 was.....16,000

EAST LIVERPOOL SCHOOL DISTRICT.—W. B. HILL, Clerk.

SCHOOL BONDS—
5s, ..., $16,200....1900 to 1908
5s, ..., 50,000....1909 to 1933
6s, ..., 6,000..Jan. 1, 1900-1-2
4s, ..., 6,000.....1903-1905
4s, ..., 6,000.....1906 1908
5s, F&A, 25,000..... 1911-1923
($2,000 due yearly on Aug. 1)

Total debt Feb. 3, 1899.. $86,000
School tax (per $1,000).. $9·00
Assessed valuation, '98..3,255,850
Tax rate (per $1,000) '98...$21 00
Population in 1890 was.....10,956
Population 1897.....15,957

ELYRIA CITY.—W. H. PARK, Clerk.

This city is situated in Lorain County.

LOANS— When Due.
CITY HALL BONDS—
6s, J&J, $6,000 .....Sept., 1909
SEWER BONDS—
6s, ... $5,400.....——
6s, an'ly, 500.....Sept. 1, 1900
6s, M&M. 3,000...May. 1900-1905
STREET IMPROVEMENT BONDS—
6s, Various, $33,294....1898-1901
Part due yearly.
WATER WORKS BONDS—
4½s, J&J, $150,0 0...July 1, 1909
($10,000 yearly) to July 1, 1923

LOANS— When Due.
4½s, J&J, $45,000....July 1, 1924
($10,0 0 yearly) to July 1, 1928
Interest payable at Elyria City.
Bonded debt Mch. 1, '98. $46,194
Floating debt 4,000
Total debt Mch. 1, 1898. 50,194
Water debt (addt'l)..... 195,000
Total valuation 1898....2,850,045
Assessment about ⅓ actual value.
Tax rate (per $1,000) '98..$30·00
Population in 1890 was.....5,611
Population in 1898 (est.)...10,000

ELYRIA SCHOOL DISTRICT.—J. C. HILL, President.

LOANS— When Due.
6s, J&J, $9,500 .....July 1, 1900
($500 due yearly) to July 1, 1918
Bonded debt Jan. 1, 1899..$92,636

Assessed valuation '97..$2,907,262
Assessment about ⅓ actual value.
Tax rate (per $1,000) 1898..$19·80
Population in 1898 (est.)....9,000

EVANSTON.—WM. H. KRAPP, Clerk.

This village is in Hamilton County.

LOANS— When Due.
REFUNDING BONDS—
6s, ... $5,976.....Feb. 21, 1908
Water bonds..... .....$11,000
Street-lighting bonds..... 1,000
Fire bonds..... 1,000

Street and sewer assessment bonds.....$62,298
Total debt Feb. 15, 1899.. 81,273
Assessed valuation 1898. 300,000
Assessment abt. 40% actual value.
Total tax rate (per M.) '98.. 23·80
Population in 1899 (est.).... 1,000

FAYETTE CO.—JOHN CRAIG, Auditor.

County seat is Washington C. H.

LOANS— When Due.
REFUNDING DEBT—
6s, M&S, $15,000....Sept. 1, 1903
6s, J&D, 15,000 ...Dec. 1, 1905
6s, M&S, 15,000....Sept. 1, 1908
ROAD AND DITCH BONDS—
6s, ...$6,000..... Oct. 1, 1901
6s, M&N, 5,000.....1899-1902
Bonded debt Sept. 1, '98..$56,000

Sinking fund assets..... $10,800
Net debt Sept. 1, 1898. 45,200
Tax valuation, real... . 9,570,730
Tax valuation, person'l 3,607,536
Total valuation 1898...13,178,266
Assessment is abt. ½ actual value.
State & Co. tax (per $1,000) $5·34
Population in 1890 was....22,309
Population in 1897 (est.)...23,000

INTEREST payable at Auditor's office.

FINDLAY.—{D. T. WINDERS, Mayor. {A. W. RAY, Clerk.

This city is the county seat of Hancock County.

LOANS— When Due.
CITY BONDS—
4¾s, ... $8,500....1900 1910
6s, ... 25 000....1900-1912
GAS BONDS—
6s, ... $27,000....1900-1905
6s, ... 45,000....1899-1907
5s, ... 20,000..1901 & 1906
STREET IMPROVEMENT BONDS—
6s, ..., $90,530.....1900-1907
WATER BONDS—
6s, ... $50,000..1902 & 1907
($25,000 every 5 years.)
6s, ... 38,500....Aug., 1922
5s, ... 150,000..Mar. 1, 1908
5s, ... 25,000..Apr. 1, 1914

WATER BONDS—(Con.)
5s, ... $25,000 Apr. 1, 1914
5s, A&O, 25,000..Oct. 1, 1921
6s, ... 9,000....1900-1901
SEWER, ETC.—
6s, ..., $22,200..1900 to 1902
REFUNDING BONDS—
4½s, ..., $9,000....March 1, 1900
($1,000 yearly) to March 1, 1908
5¾s, ... $10,000.....1 00-1908
Total debt Mar. 1, '99....$6 2,735
Water debt (included).... 322,000
Tax valuation 1898.....6,325,570
Tax rate (per $1,000) '98...$32·00
Population in 1890 was.....18,553
Population in 1895 (est.)...21,500

INTEREST is payable at the Fourth National Bank, New York City.
CITY PROPERTY.—The city owns its water works and gas plant.

FOSTORIA.—J. M. SCHATZEL, Clerk.

This city is in Seneca County.

LOANS— When Due.
SEWER BONDS—
6s, ..., $259,000.....1899-1910
STREET IMPROVEMENT—
6s, ..., $112,473.....1899-1911

REFUNDING BONDS—
6s, ..., $14,000.....1900-1906
4s, M&S, 29,734....Mar. 1, '18-'19
4½s, M&S, 9,867.....Sept. 1, 1918
4s, M&S, 50,000.....Sept. 1, 1919

LOANS— When Due.
WATER WORKS BONDS—
5s, ..., $150,000.....
Total debt Aug. 1, '99.. $62 ,074
Water debt (included).. 200,000
Tax valuation 1898..... 2,442,430
Real valuation 1898.... 4,000,000

Tax rate (per $1,000) '98...$36·80
Population in 1890 was.....5,885
Population in 1899 (est.)....10,000
Interest on Water 5s due 1910 is payable at the Shoe & Leather Bank New York City.

FRANKLIN.—This village is in Warren County.

LOANS— When Due.
WATER WORKS & VILLAGE DEBTS—
5s, $62,000 1901-1923
Bonded debt Sept. 1, '98...$62,000
Cash on hand..... 3,620

Net debt Sept. 1, 1898... $58,380
Tax valuation 1898..... 978,001
Total tax (per $1,000) '98 $28·90
Population in 1890 was.....2,729
Population in 1880 was.....2,385

FRANKLIN CO.—{W. H. HALLIDAY, Auditor. {OSSIAN E. D. BARRON, Treasurer.

County seat is Columbus.

LOANS - When Due.
DEFIC'Y & BRIDGE BONDS—
4½s, ... $400,000.....
6s, J&D, $20,000.....1899-1902
($5,000 yearly on Dec. 1.)
5s, M&N, $114,000...1900 to 1918
($6,000 yearly on May 1.)
6s, ..., $259,000.....

DEFIC'Y & BRIDGE BDS.—(Con.)
4s, A&O, $120,000. Ap. 1, 1900-'19
Total debt Apr. 1, '99.. $919,000
Tax valuation, 1898....84,289,620
Assessment about ⅗ actual value.
State & Co. tax (per M.), '98..$8·69
Population in 1890 was....124,087

FREMONT.—C. F. BELL, Clerk.

This city is in Sandusky County.

LOANS— When Due.
Street Improv. 5s, $66,100...1916
do do 6s, 78,700 1914
do do 4s, 2,500..1900-'04
do do 5s, 5,000..'99-1905
do do 4s, 16,000 Apr. 1, '09
(part subject to call after 1899.)
4s, A&O. $11,500 . Oct., 1900. to
($500 each A&O.) .Oct., 1911
Water 5s.....$71,000.....1904

Water 4s, $4,000.....April, 1906
REFUNDING BONDS—
4s, ..., $7,950.....
4s, ..., 10,700....Apr., 1900-'08
Total debt Nov. 12, '98...$227,900
Water debt (included) ... 71,000
Tax valuation 1898.....2,294,390
Total tax (per $1,000) '98..$33·40
Population in 1890 was.....7,141
Population in 1898 (est.)....10,000

GALION.—C. H. BRIGGS, Mayor.

This city is in Crawford County.

LOANS— When Due.
Elec. light 5 & 6s, $31,000...'04-'06
Judgment 5s..... 8,000.....1906
Refunding 6s..... 87,000.....1912
Total debt Feb. 1, '99 ... $132,800
Tax valuation 1898.....2,313,340
Actual value (est.) 1898..5,000,000

Tax rate (per $1,000) '98...$31·00
Population in 1890 was.....6,326
Population in 1899 (est.).....8,800
SCHOOL DISTRICT BONDS—
4½s, M&S, $15,000...Mar. 1, 1904
($500 each M&S.) to Sept. 1, 1918

INTEREST on bonds due January 1, 1906, is payable at Galion.

GALLIA CO.—J. W. JONES, Auditor.

County seat is Gallipolis.

LOANS— When Due.
TURNPIKE BONDS—
5s, ... $40,000...1905-09-11-15
$10,000 due each year on Jan. 15
5s, ... $5,000.....Jan. 15, 1913
5s, ... 30,000.....1914-1916
$15,000 due each year on Jn. 15
4s, F&A, $60,000....Aug. 17, 1918
5s, ... 69,000. July 1, 1899-1913
5s, A&O, 40,000 .. .Apr. 6, 1918

TURNPIKE BONDS.—(Con.)
5s, J&J, 60,000...July 28, 1919
Interest paid by County Treasurer.
Bonded debt Feb. 7, '99. $244,000
Tax valuation 1898.....6,481,487
Real valuation.....15,000,000
Aver. tax rate (per M) '98....22·50
Population in 1890 was....27,005
Population in 1899 (est.)...33,000

GALLIPOLIS.—{M. F. MERRIMAN, Mayor. {T. E. BRADBURY, City Clerk.

This city is in Gallia County.

LOANS— When Due.
WATER BONDS 1894—
5s, ..., $85,000....Feb. 25, 1914
5s, M&N, 2,000.....Nov. 1, 1916
REDEMPTION BONDS—
6s, ..., $26,000. 1899-1904
(Various amts. in 99-'00 & '04.)
5s, ..., $11,000.....1906-1907
5s, ..., 61,000.....1910-1916
(Various amounts each F&A.)
5s, F&A, $10,500....Aug. 25, 1917
5s, F&A, 9,000....Feb. 25, 1918
5s, F&A, 7,000..... Aug 1, 1918
5s, F&A, 13,000.....Aug. 25, 1919

STREET IMPROVEMENT—
5s, ..., $17,000.....1910-1912
(Part due each F&A.)
Total debt May 1, 1899...$226,000
Interest payable at City Treas'ry.
Assessed valuation, real $1,068,390
Ass'd valuation, pers l... 712,519
Total valuation 1899.... 1 780,909
Assessment about ⅔ actual value.
Total tax (per $1,000) '99...$29·40
Population in 1890 was.....4,498
Population 1897, about. 6,885

The street improvement bonds have been declared unconstitutional, but interest is being paid promptly upon all the bonds.

GLENVILLE.—IRA. C. FARLEY, Clerk.

This village is in Cuyahoga County.

LOANS— When Due.
SEWER BONDS—
6s, A&O, $9,000 . April, 1900, to
($500 each A&O) Oct., 1908
FIRE, WATER, LIGHTING, ETC.
4½ to 6, $136,200 ...1899 to 1917
5s, A&O, 21,000....Oct. 1, 1919

Bonded debt Sept. 1, '98 $136,200
Sinking fund assets..... 29,170
Net debt Sept. 1, 1898. 107,030
Assessed valuation '98. 1,200,000
Tax rate (per $1,000) '98 35·60
Population 1899 (est.).. 5,000

GLENVILLE SCHOOL DISTRICT.—WILLIAM J. BOYD, Clerk Board of Education.

LOANS— When Due.
5&6, J&D, $11,210.....1900-1912
Bonded debt Jan. 1, '99 .$11,210

Assessed valuation '98..$1,200,000
Population in 1899 (est.)....5,000

INTEREST on the $22,000 loan payable at the Garfield Savings Bank Glenville.

GREENFIELD.—JNO. W. CASE, Treasurer.

This village is in Highland County.

LOANS— When Due.
ELEC. L. STR. IMP. & WATER WKS.
6s, ..., $37,450.....1911
5s, ..., 35,000.....1911
Total debt Feb. 1, 1899... $72,450

Tax valuation 1898....$1,106,565
Total tax rate (per M.) '98..$28·70
Population in 1890 was.....2,464
Population in 1880 was.....2,100
Population in 1896 (est.)....4,500

GREENVILLE.—ELIOT M. MILLER, City Clerk.

This city is in Darke County.

LOANS— When Due.
STREET IMP. BONDS—
6s, Jan., $938·10.. July, '01 to '03
WATER WORKS BONDS—
5s, ... $19,00 ....Dec. 12, 1917
5s, ... 5,000....Oct. 27, 1902
5s, ... 56,000....Dec. 12, 1918

NATURAL GAS REFUND. BONDS—
6s, ... $60,000.....1900-1905
($10,000 yearly on June 1.)
Total debt Aug. 15, 1899. $140,000
Sinking fund assets..... 9,232
Tax valuation 1899.....2,850,090
Total tax (per $1,000) '99..$24·74
Population in 1890 was.....5,473

HAMILTON.—R. S. Woodruff, Clerk.

This city is in Butler County.

LOANS— When Due.

Deficiency Bonds—
4½s, ..., $63,000.....1899-1911

Electric-Light Bonds—
5s, M&S, $100,000.July 1,'04 to '18

Gas Works Bonds—
5s, F&A, $142,500.Feb. 1,'00 to '18
(Subject to call after Feb. 1, '09.)

Refunding Bonds—
5s-6s, ..., $36,000..1900 to 1905

Sewer Bonds—
4½s, ..., $95,551.....1899-1911
4s, ann., 8,510.....1899-1915
($500 yearly to 1914.)
4s, ..., 13,025.....1899-1924
4s, ..., 8,200.. ...19 0-1909
4½s, ..., 4,200.. ...1900-1913

Refunding Sewer Bonds—
4½s, F&A, $2,250..Aug. 1, 1900
($250 yearly) to Aug. 1, 1908.
4½s, ..., 1,160.. ...1900-1908

Assessment Bonds—
4½s, sewers, $68,818...1899-1913
6s, sundry, 13,918...1899-1905

Street Improvement Bonds—
4½s, ... $50,284... ..1899-1913
4s, ..., 17,000.....1899-1908

Water Works Bonds—
5s, J&J, $290,000.....1899-1915
5s, ..., 4,000..... 1900 1907
6s, ..., 2,0 0. 1900-1901

Total debt Jan. 1, 1899.. $9 2,607
Bonds owned by city.... 16,045
Net debt Jan. 1, 1899. .. 8 6,562
Water debt (included)... 297,500
Total valuation 1898....8,197,847
Assessm't about 2-5 actual value.
Total tax (per $1,000) '98..$28·35
Population in 1895 was.... .20,306
Population in 1890 was.....17,565

INTEREST on water bonds is payable at First National Bank, New York City, and upon all other bonds at city treasury.

HAMILTON SCHOOL DISTRICT.—W. N. Andrews, Clerk Board Education.

LOANS— When Due.

Building Bonds—
6s, Feb. 24, $8,000 .Feb. 24, 1901
($4,000 due yearly) to Feb. 24, 1902
5s, Apr. 8, 2,000..Apr. 8, 1900
5s, Apr. 8, 4,000..April 8, 1901
5s, Mar. 2, 40,000..Mar. 2, 1903
($4,000 due yearly) to Mar. 2, 1912
5s. Oct. 9, $20,000..Oct. 9, 1913
($4,000 due yearly) to Oct. 9, '17
3½s, ... $16,000.....1923-1928
4½s, July 7, $30,000..July 7, 1905
($3,000 due yearly) to July 7, 1914

Building Bonds - (Con.)—
4s, J&D, $10,000.....June '19&'24
4s, ..., 6,000.....19 0-1911

Refunding Bonds—
4s, ... $13,500.....1908-1934
($500 yearly.)

Bonded debt, Sept. 15, '99. $143 500
Sinking fund.... 5,000
Interest payable at First National Bank, Hamilton, O.
Population in 1899 (est.)...25,000

HAMILTON CO.—{EUGENE L. LEWIS, Auditor. {TILDEN R. FRENCH, Treasurer.

County seat is Cincinnati.

LOANS— When Due.

Armory Bonds—
4s, A&O, $15,000...Apr. 30, 1919
4s, J&D, 100,000...Dec. 1, 1937
Subject to call after Dec. 1, 1917

Avenue Improvement—
4s, Feb. 7, 20,000...Feb. 7, 1900
$4,000 due y'rly) to Feb. 7, 1904

Bridge Bonds—
4s, M&S, $58,000..Sept. 1, 1901
4s, M&N, 46,000..Nov. 1, 1902
4s, Feb. 7, 20,000..Feb. 7, 1904
4s, Feb. 28, 75,000..Feb. 28, 1904
4s, J&J. 17,000..July 11, 1904
4s, A&O, 15,000..Oct. 1, 1905
4s, J&D, 25,000..June 16, 1916
4s, M&N, 79,500..Nov. 25, 1916
4s, F&A, 107,000...Aug. 10, 1918
4s, A&O, 99,000...Oct. 26, 1918
5s, ..., 14,000...May 6, 1900
4s, J&J. 31,000...July 8, 1919
3½s. F&A. 4 750...Aug. 26, 1919

Court House—
5s, F&A, $50,000...Aug. 1, 1934
Subject to call aft. Aug. 1, 1914
5s, J&D, $35,000...Dec. 1, 1934
Subject to call aft. Dec. 1, 1914
4s, J&D, $15,000...June 1, 1934
Subject to call aft. June 1, 1914
4s, M&N, $350,000..May 1, 1935
Subject to call aft. May 1, 1915
4s, J&D, $125,000...June 15, 1936
Subject to call aft. June 15, 1916

County Bonds—
5s, J&D, $150,000... Dec. 16, 1914
Subject to call aft. Dec. 16, 1904
4s, M&N, 260,000..May 15, 1916

Dist. Assessors' Relief—
4s, J&J, $20,000 .Jan. 15, 1901

Fair Grounds Ext. & Imp.—
5s, July 16, $10,000.July 16, 1902

Longview Improvement—
5s, A&O, $25,000...Oct. 1, 1916
Subject to call aft. Oct. 1, 1906
5s, J&D, $50,000...Dec. 1, 1917
Subject to call aft. Dec. 1, 1907
5s, A&O, $25,000...Nov. 1, 1918
Subject to call aft Nov. 1, 1908
4s, J&D, $30,000...Dec. 12, 1921
Subject to call aft. Dec. 12, 1911
4s, F&A, $30,000...Feb. 6, 1922
Subject to call aft. Feb. 6, 1912

Aqueduct Bonds—
4s, F&A, $25,000....Aug. 22, 1916
Subject to call aft. Aug. 22, 1906
4s, J&J, $60,000....Jan. 27, 1917
Subject to call aft. Jan. 27, 1907
4s, J&J, $15,000....Jan. 28, 1919

Real Estate Record—
5s, Var., $30,000...Various, 1915
Subject to call after 1905
5s, Var., $5,500.Jan. & Feb., 1916
Subject to call after 1906
5s, M&S, $4,500...Mar. 1, 1917
Subject to call aft. Mar. 1, 1907

Tax Duplicate—
5s, M&N, $65,000...May 1, 1915
Subject to call aft. May 1, 1905

Platting—
4s, J&J, $12,280...Jan. 22, 1903
4s, ..., 8,000...Feb. 13, 1904
4s, F&A, 24,500...Feb. 1, 1919
Subject to call aft. Feb. 1, 1909
4s, J&D, $15,000..June 1, 1922
Subject to call aft. June 1, 1912

Road and Avenue Bonds—
5s, Mar. 14, $16,500. Mar. 14, '00-'04
4s, Oct. 20, 6,500...Oct. 20, 1901
4s, July 1, 18,000.....1899-1902
4s, J&D, 30,000...Dec. 12, 1911
4s, J&D, 70,000...June 1, 1912
4s, M&N, 45,000 ..Nov. 1, 1913
4s, J&D, 13,000...June 30, 1914
4s, A&O, 29,000...Oct. 1, 1914
4s, Oct. 25, 90,000...Oct. 25, 1913
Subject to call aft. Oct. 25, 1903
4s, F&A, $36,000.... Aug. 7, 1900
($6,000 due yearly) to Aug. 7, 1905

Turnpike Bonds—
5s, Sept. 16, $12,000. Sept. 16, 1903
4s, J&D, 20,000 .Dec 12, 1911
4s, J&D, 31,000...Dec. 24, 1912
4s, M&N, 14,400...May 31, 1913
4s, M&S, 27,000...Sept. 1, 1919
Subject to call aft. Sept. 1, 1909

Total debt Sept. 1, 1898 $2,555,380
Tax valuation, real....191,825,470
Tax valuat'n, personal. 46,270,220
Total valuation 1898..238,095,690
State & Co. tax (per M.) '98 ..$6·03
Population in 1890 was....374,574
Population in 1896 (est.)..500,000

HANCOCK COUNTY.—Surrel P. De Wolfe, Auditor. County seat is Findlay.

LOANS— When Due.

4½s, F&A $50,000.. } Aug. 1, 1900
($2,000 y'rly to 1912; } to
$3,000 thereafter.) } Aug. 1, 1920

Court House Bonds—
5s, ...,$105,000.....1909-1918
4½s, ..., 60,000.....1900-1905

Ditch Bonds—
6s, ..., $38,000.....1898-1901
5s, ..., 14,000.....1898-1900
5s. F&A, 13.500. Aug. 1900 to '05

Total debt Sept. 1, '98.. $227,000
Tax valuation, real.....14,941,066
Tax valuation, personal 6,218,750
Total valuation 1898...21,159,816
Assess't abt. 40 per cent. act'l val.
County tax (per 1,000) 189 $6·70
Population in 1890 was.....42,562
Population in 1880 was.... 27,784

HARDIN CO.—James Bastable, Auditor.

County seat is Kenton.

LOANS— When Due.

Armory and Bridge Bonds—
6s, ..., $35,000.....1898-1908

Ditch Bonds—
6s, A&O, $76,000. ....July, '99-'05
(Payable by special assessment.)
6s, J&J, $15,500..... 1901-1903

Pike Bonds—
6s, A&O, $61,000. ....July, '98-'02

Interest is payable in N. Y. City.
Total debt Feb. 1, 1899 $76,000
Total valuation 1898...11,623,540
Assessment abt. ⅗ actual value.
Total tax (per $1,000) '95...$11·50
Population in 1890 was.....28,939
Population 1899 (estima'd) 40,000

INTEREST is payable at the Hanover Nat. Bank, New York, and at the County Treasurer's office.

HENRY COUNTY.—David F. Coe, Auditor.

County seat is Napoleon.

LOANS. When Due.

Floating Debt (Funded.)—
5s, J&J, $20,000.....Jan. 1, 1900

Refunding Bonds—
5s, ..., $30,000.....April 1, 1904
4s, J&J, 65,000.....July 1, 1905

Township Road Imp. (Special) —
5s, J&J $26,000.....July 1, 1905
5s, M&S 5,000.....Jan. 1, 1900
5s, J&J 9,000.....July 1, 1905
5s, J&J 11,000.....July 1, 1906
5s, J&J, $8,000.....July 1, 1907
5s, ..., 13,000.....Nov. 1, 1907

Total debt Sept. 1, 1898.. $173,000
Township debt (included) 77,000
Sinking fund..... 84,576
Net debt Sept. 1, 1898... 68,424
Total valuation 1898.....6,750,970
Assessment about ⅓ actual value.
Total tax (per $1,000).'97..$13·35
Population 1890 was... 25,080
Population in 1880 was....20,585

OPTIONAL—The bonds are all subject to call five years before maturity with the exception of the 5 per cent refunding issue.

HIGHLAND CO.—James Reece, Sr., Auditor.

County seat is Hillsborough.

LOANS— When Due.

County Bonds—
6s, ..., $16,000.....Mar. 1, 1900
6s, ..., 26,000.....Mar. 1, 1908
5s, ..., 10,000.....Sept. 1, 1901
5s, ..., $28,500.....Mar. 1, 1904

Total debt Sept. 1, 1898.. $80,500
Tax valuation 1898....11,195,077
Population in 1890 was....29,048

IRONTON.—{E. F. TYLER, Mayor. {GEO. H. DAVIES, City Clerk.

County seat of Lawrence County.

LOANS— When Due.

Memorial Hall.
5s, A&O, $20,000.....Sept. 1, 1910
5s, M&N, 3,500.....May 1, 1914

Refunding Bonds—
5s, M&S, $30,000.....Sept. 1, 1915

Refunding Wharf Bonds
5s, J&J, $6,500. ..July 11, 1908
Subject to call after July 11, 1903.

Sewers, Etc.—
5s, J&D, $25,000.....June 1, 1912

Street Bonds—
5s, J&D, $25,000.....June 1, 1912

Water Bonds.
5s, J&J, $90,000.....Jan. 1, 1906
5s, M&S, 18,000.....Mar. 1, 1911
4s, J&J, 27,000....July 1, 1906

Water Bonds—(Con.)
4s, J&J, $20,000.....July 1, 1907

Street Improvement.
Payable by special assessment.
6s, ... $28,056... ..1899-1904

Temporary Loan Bonds—
5s, ..., $11,600... .....
Bonded debt Mar. 1, '99 . $265,000
Water debt (included)... 155,000
Spec. asst. debt (add'n'l). 28,056
Temporary loans (add'n'l) 11,600
Tax valuation 1898.....3,173,573
City tax (per $1, 00) 1898..$12·30
Total tax (per $1,000) 1898 32·40
Population in 1890 was.....10,939
Population 1899 (est.).....13,000

INTEREST on the wharf bonds, on the special assessment bonds, and on the temporary loan bonds, is payable at the City Treasury; on all other bonds at the National Park Bank, N. Y. City.

JACKSON CO.—O. P. Schellenger, Auditor.

Jackson is the county seat.

LOANS— When Due.

Turnpike Bonds—
5s, semi.an..$20,000.....
4s, semi-an 1-0,000.....
Bonded debt, May 20, '99. $200,000
Assessed valuation, real 4,000,000
Assessed val., personal. $2,500,000
Total valuation, 1899 6,500,000
Assessment about ⅕ actual value.
State & Co. tax (per M.) '98..$12·54
Population 1890 was.....28,408
Population 1899 (est.).....35,000

JEFFERSON CO.—Geo. P. Harden, Auditor.

County seat is Steubenville.

LOANS— When Due.

Turnpike Bonds—
5s, J&D, $115,000....June 1, 1902
5s, J&D, 116,500....June 1, 1910
Subject to call June 1, 1905
5s, J&D, $117,000....June 1, 1911
Subject to call June 1, 1899
5s, A&O, $75,000.....Apr. 1, 1913
Interest payable at County Treas.

Total debt Mar. 1, 1899. $424,500
Sinking fund..... 92,189
Net debt March 1, 1899 332,311
Tax valuation, real.....11,702,210
Tax valuation, pers'l... 5,991,940
Total valuation 1898...17,694,150
Assessment is ⅕ actual value.
State & Co. tax (per M.) 1898. $2 89
Population in 1890 was.....39,415

KENT.—W. H. Bushnell, Treasurer.

This city is situated in Portage County.

LOANS— When Due.

Imp. and Park Bonds—
6s, M&S, $80,000.....1922

Total debt Sept. 1, 1899. $80,000
Total valuation 1898 ...1,400,806
Tax rate (per $1,000) 1898.$23·40
Population in 1890 was.....3,501

These bonds have been repudiated by the City Council on the ground that they were illegally issued. The interest due September 1, 1896, was not paid.

KENTON.—C. W. Faulkner, Clerk.

This city is in Hardin County.

LOANS— When Due.

Refunding Bonds—
4s, $58,000.....1907-1925

Sewer Bonds—
6s, A&O, $7,000.....1899-1902

Street Improvem't Bonds—
6s, ..., $25,982..... 899-1903

Water Works Bonds—
5s, ..., $84,000.....1900-1919

Total debt Feb. 4, 1899.. $174,982
Tax valuation 1898..... 2,153,400
Total tax (per $1,000) 1898.$36·20
Tax valuation 1891....$1,827,170
Population in 1890 was.....5,557
Population in 1899 (est.). ...8,500

School District Bonds—
6s, A&O, $10,000..Oct., 1916-'17

LAKE CO.—Walter C. Tisdel, Auditor.

Painesville is the county seat.

LOANS— When Due.

Bridge Bonds—
5s, J&J. $46,000.....1900-1916
4, J&D, 15,0 0..June, 1900 '09
4s, J&D, 20,000. June, 1910-'19

Bonded debt June 1, '99. $81,000
Assessed valu'n 1889. 13,045,910
Population 1890.....1[illegible],235
Population 1899 (est.).....20,000

LANCASTER.—This city is in Fairfield County.

LOANS— When Due.

City Hall Bonds -
6s, ..., $45,000 .....1900 to 1904
($10,000 yearly).

Fire Improvement Bonds—
5s, ..., $7,000.....$2,000 yearly

Street Improvement Bonds—
6s, ..., $3,500.....$3,000 yearly
6s, ..., 4,860.....2,490 yearly
6s, ..., 5,229..... 906 yearly
6s, ..., 5,000.....1,000 yearly

Street Improvem't B'ds—(Con.)
6s, ..., $17,000 .. .2,000 yearly
6s, ..., 900.....180 yearly

Water Works—
5s, ...$23,000.....$2,000 yearly

Bonded debt Sept. 1, '98. $89,000
Street imp't bonds (add'l) 46,065
Total valuation 1898....3,229,580
Assessment about ⅗ actual value.
Total tax (per $1,000) 1898.$22·10
Population in 1890 was.....7,555
Population in 1896 (estim'd) 9,000

The city owns its natural gas plant, from which is derived a net income of about $25,000 per annum.

LAWRENCE CO.—H. R. Brown, Auditor.

County seat is Ironton.

LOANS— *When Due.*
REFUNDING BONDS—
5s, ..., $1,000......Mar. 1, 1900
POOR BONDS—
6s, ..., $2,000 $1,000 semi-an.
TURNPIKE BONDS—
5s, M&S, $235,000..Sept. 1,'00-'23
($5,000 due semi-annually.)
4½s, , $6,500.............. ....
4s, M&S, 20 000....Mar 1, 1904, to
($1,000 due M&S.) Sept. 1, 1913

Bonded debt Sept. 1, '98. $244,500
Tax valuation, real.......5,040,740
Tax valuation, personal.2,4 0,900
Total valuation 1899....7,471,640
Assessment is ½ actual value.
Total tax (per $1,000), '99..$12·90
Population in 1890 was.....39,556
Population in 1899 (est.)...42,000

INTEREST on $50,000 of the turnpike bonds is payable at the Park Bank, N. Y.; on all other bonds at the office of the County Treasurer.

LICKING CO.—Wm. Bell, Jr., Auditor.

County seat is Newark.

LOANS— *When Due.*
BRIDGE & ROAD REPAIR BONDS—
5s, J&J, $50,000.. ..July 1, 1905
($10,000 due yearly) to July 1,1908
COUNTY BUILDING BONDS—
6s, J&J, $54,400.. 1899-1907
Total debt Feb. 1, 1899.. $131,000

Assessed val'n, real...$15,851,250
Assessed val'n, pers'l.. 6,925,893
Total valuation, 1898..22,777,143
Assessment about 65% actual val
State & co.tax(per $1,000)'98.$7 60
Population in 1890 was.....43,279
Population in 1899 (est.)...47,000

INTEREST is payable at Newark, Ohio.

LIMA.—{H. S. PROPHET, Mayor. / C. E. LYNCH, Clerk.

This city is the county seat of Allen County.

LOANS— *When Due.*
MACHINE SHOP BONDS—
6s, A&O, $100,000....Apr. 1, 1900
PAVING BONDS—
6s, J&J, 34,000......1900 to 1907
5s, ..., 69,900 1900-1908
(Part yearly.)
6s, July, $2,500..July 1, 1900-'03
5s, J&J, 12,000........1899-1908
(Various amounts every 6 months)
5s, J&J, $46,000..Jan, 1899-1908
($2,000 every J&J to 1903 inclus.;
$3,000 ev'ry J&J from 1904 to '08)
5s, J&J, $40,000...... .1901-1910
($2,000 every 6 months J&J.)
5s, J&J, $38,000. ....Jan, 1900 to
($2,000 each J&J.).....Jan.1, 1909
5s, J&J, $4,500 July 1,'08-1909
($2,000 due in 1908.)

PAVING BONDS—(Con.)—
4s, J&J, $130,000.......1900-1909
(Part due each J&J)
5s, J&J, $29.900..Jan. 1, 1900 to
(Part each J&J.)....July 1, 1909
WATER WORKS—
5s, M&S, $40,000....Mar. 1, 1906
($10,000 due y'rly) to Mar. 1, 1909
5s, M&S, $160,000....Mar. 1, 1910
5s, M&S, 138,000....Apr. 1, 1916
Bonded debt Aug. 15, '99. $752,800
Water debt (included).... 338,000
Floating debt............ 35,000
Total debt Aug. 15, 1899. 787,800
School bonds (additional) 31,000
Assessed valuation 1898.7,588,815
Total tax (per $1,000) '98..$26·80
Assessm't about ⅔ actual value.
Population in 1890 was.....15,981
Population 1899 (est.)......25,000

OPTIONAL—One hundred and fifty thousand dollars of the water-works bonds due in 1910 are subject to call March 1, 1900, and will be redeemed at that time.

INTEREST on the water bonds is payable by Winslow, Lanier & Co., N. Y.; on the machine shop bonds at First Nat. Bank of Lima; and on the remaining bonds at the City Treasurer's office.

LOGAN.—This City is in Hocking County.

LOANS— *When Due.*
GAS, WATER & SEWER BONDS
6s, ..., $4,500......Jan. 1, 1906
5s, J&D, 60,000.........1900-1929
($2,000 due yearly on June 1.)

Total debt Sept. 1, 1898.. $64,500
Tax valuation 1898....... 959,702
Total tax (per $1,000) '98..$34·64
Real valuation 1894......2,500,000
Population in 1890 was......3,119
Population 1895 (estimated).3,500

INTEREST is payable at the Western German Bank, Cincinnati, O.

LOGAN CO.—C. D. Campbell, Auditor.

County seat is Bellefontaine.

LOANS— *When Due.*
BRIDGE BONDS—
4s, J&J, $10,000....Jan. 1, 1905
4s, M&S, 15,000....Jan. 1, 1910
DITCH BONDS—
6s, ..., $30,000 ....Part yearly
6s, J&J, 20,000.......1900 to 1903
4s, J&J, 20,000.... Jan., 1900, to
($2,500 each J&J.)..July 1, 1903

BUILDINGS AND ROAD IMP'TS—
6s, ..., $12,000.........1900-1903
6s, ..., 2,000 1900
Total debt. Aug.15, 1899 $66,000
Tax valuation, real......9,473,690
Tax valuation, personal.3,952,680
Total valuation 1898...13,426,370
Population in 1890 was.....27,386

LORAIN.—{A. H. BABCOCK, Mayor. / G A. RESEK, Clerk.

This city is in the county of the same name.

LOANS— *When Due.*
REFUNDING BONDS—
6s, ..., $5,000 ....1899 1903
($1,000 due yearly on Oct. 28.)
6s, ..., $30,000.......1903-1912
($3,000 due yearly on Aug. 1.)
IMPROVEMENT BONDS—
5s, J&J, $75,000.... July 15, 1918
($5,000 due yearly) to July15,1932
6s, ..., $52,000. Part due yearly
5s, ..., 100,000.......1914-1933
($5,000 due yearly on Sept. 15.)
SEWER BONDS—
6s, ..., $41,000. Part due yearly

LOANS— *When Due.*
WATER-WORKS BONDS—
6s, ..., $15,000...Aug. 2, 1919
5s, ..., 90,000...Nov. 1, 1914
5s. ...... , 125,000...Aug. 24, 1915
Total debt May 1, 1899.. $523,000
Water debt (included)... 230,000
Spec. assess. bds. (incl.). 93,000
Tax valuation 1898.......2,627,113
Assessment about ½ actual value.
Tax rate (per $1,000) 1898.$31·50
Population in 1890 was..... 4,863
Population in 1899 (est.)...15,000

LORAIN CO.—G. H. Lewis, County Auditor.

Elyria is the county seat.

LOANS— *When Due.*
CHILDREN'S HOME BONDS—
4½s, F&A, $33.000.Aug. 15, 1903
($3,000 due y'rly) to Aug. 15, 1910
BRIDGE BONDS—
4s, ...$165,000 Mar. 1, 1900, to
($5,000 every 6 mos.) Mar. 1, 1916

Bonded debt Oct. 21, '98. $210,000
Asses'd valuation, real.12,404,478
Asses'd valuation,per'l. 6,649,556
Total valuation 1898..19,054,034
Assessm't about 35% actual value.
State & Co. tax (per M) 1898 $7·50
Population in 1890 was....40 295
Population in 1898 (est.) ...60,000

INTEREST is payable at the County Treasurer's office.

LUCAS COUNTY.—{WM. M. GODFREY, Auditor. / JOSEPH L. YOST, Treasurer.

County seat is Toledo.

LOANS— *When Due.*
ARMORY BONDS—
4½s, var., $73,000.......1941-1942
BRIDGE BONDS—
5s, ..., $10,000..............1900
BUILDING BONDS—
5s, M&N, $15,000..............1901
JAIL BONDS—
5s, J&D, $50,000.....June 1, 1900

LOANS— *When Due.*
CHILDREN'S HOME—
5s, F&A, $56,000............1900
($7,000 due yearly) to 1907
5s, ... 12,000...............1908
4½s, ... 10,000.........1905-1906
COURT-HOUSE—
4s, M&S, $500,000*............1944
Subject to call 1924.

LOANS— *When Due.*
GENERAL BONDS—
4½s, M&S, $20,000........ .1903
($4,000 due yearly) to 1907
ROAD BONDS—
5s, ..., $52,000....1899-1906
5s, M&S, 15,000..........1911
4½s, ... 25,000..........1901
($5,000 due yearly) to 1905
4½s, ... 25,000..........1907
($5,000 due yearly) to 1911
4½s, ..., $30,500.......1899-1908
(Various amounts yearly.)

DITCH BONDS—
5s, M&N, $12,912.......1899-1901
DITCH REDEMPTION BONDS—
5s, M&N, $2,000.........1899-1901
Interest payable at Co. Treasury.
Total debt Feb. 10, '99. $922,447
Tax valuation, real. ... 43,570,020
Tax valuation, person'l.14,903,860
Total valuation 1898...58,473,880
Real valuation about..130,000,000
State and co. tax (per M.) '99.$8·50
Population in 1890 was...102,296
Population '98 (estimated).143,000

* $220,000 coupon; $280,000 registered.

MADISON COUNTY.—W. D. Wilson, Aud.

County seat is London.

LOANS— *When Due.*
CHILDREN'S HOME BONDS—
6s, ..., $23,000, part y'rly to 1911
COURT HOUSE AND JAIL—
6s, ..., $110,000, part yrly to 1906
DITCH IMPROVEMENT—
6s, ..., $29,729, part y'rly to 1904
5s, F&A, 8,680, part ½ y'ly to '09

ROAD IMPROVEMENT—
6s, ..., $7,180, part y'rly to 1901
6s, M&N, 13,760..Mar., 1900-1903
($1,720 due each M&N.)
Total debt Aug. 1, 1899. $164,030
Tax valuation 1898....13,063,830
Population in 1890 was.....20,050

Ditch and road improvement bonds payable by special assessment.

MADISONVILLE.—Bennett Carter, Clerk.

Madisonville is in Hamilton County.

LOANS— *When Due.*
ELECTRIC-LIGHT AND WATER-WORKS BONDS—
5s, ..., $15,000...............1923
5s, ..., 10,000...............1924
STREET IMPROV. BONDS—
6s, ..., $46,975...Part due y'rly
ASSESSMENT BONDS—
6s, M, $5.950 40..... 1900 to 1907
($74 80 annually.)
6s, J&J, $8,417.......1900 to 1909
($541 70 yearly on July 1.)
SUBWAY BONDS—
4½s, M&N, $11,500..Nov. 1, 1928
(Subject to call after 1918.)

TOWN HALL BONDS—
6s, ..., $5,500 ....$500 ann.
5s, ..., 4,000......... 1910
SCHOOL BONDS—
5s, J&D, $2,500..June 30,'01 to'05
($500 due yearly.)
5s, ..., 6,000...............1925
WATER-WORKS BONDS—
5s, ..., $15,000..............1922
4½s, ..., 15,000..............1922
Bonded debt Sept. 1, '98..$126,718
Tax valuation 1897....... 912,340
Total tax (per $1,000) '99...$31·34
Population in 1890 was......2,214

MAHONING CO.—C. F. Brenner, Auditor.

County seat is Youngstown.

LOANS— *When Due.*
BRIDGE BONDS—
5s, M&S, $47,500.....1900 to 1909
($5,000 annually.)
4½s, M&S, $90,000...Sept. 1, 1900
($5,000 yearly) to Sept. 1, 1917.
4½s, M&S, 18 ,000..1899 to 1917
($5,000 to 1909, $15,000 to 1915, $20,000 to 1916. $25,000 in '17.)
4½s, M&S, $25,000 ..Sept. 1, 1901
to Sept. 1, 1918
($1,000 y'rly to '11; $2,000 to '18.)
COUNTY & ROAD BONDS—
5s, Sept., $50,500......Sept., 1900
ROAD BONDS—
5s, Sept., $8,000......Sept., 1906

CHILDREN'S HOME—
4½s, M&S, $25,000...Sept. 1, 1900
($1,000 in '00, $2,000 yearly.)
to Sept. 1, 1916
INFIRMARY BONDS—
5s, M&S, $87,500.....1901 to 1917
($5,000 in 1901 and $5,000 annually thereafter.)
4½s, M&S, $54,000..Sept. 1, 1900
($3,000 due yearly.) to Sept. 1, '17
Int. payable at Youngstown, O.
Total debt July 1, 1899. $533,400
Tax valuation, real....17,777,130
Tax valuation. pers'l... 7,515,850
Total valuation 1898...25,292,980
Assessm't about ½ actual value.
Population in 1890 was.....55,979
Population 1899 (est.)......70,000

MANSFIELD.—{HUNTINGTON BROWN, Mayor. / F. M. REMY, City Clerk.

This city is in Richland County.

LOANS— *When Due*
GENERAL IMPROVEM'T BONDS—
6s, Nov., $12,000. Nov. 1,'99 to '02
STREET IMPROVEMENT BONDS—
6s, ..., $37,9 0......1900 to 1902
6s, ann., 19,560..June 1900-1903
6s, ann., 17,760..July..1900-1903
6s, ann., 8, 00..Aug..1900-1903
........., 4,000 ....
WATER-WORKS BONDS—
5s, July, $2 ,000..July 1,'00-1904
5s, A&O, 17,000.Oct.23,1899-1915
($1,000 due yearly on Oct. 23.)

DEBT EXTENSION BONDS—
6s, ..., $10,000.....Dec. 1, 1899
Interest is payable at City Treas'y
Total debt Feb. 1, 1899. $173,750
Water debt (included).. 47,000
Tax valuation, real..... 4,629,960
Tax valuation, personal 2,167,530
Total valuation 1898... 6,797,490
Assessment about ½ actual value.
Total tax (per $1,000) '98 ..$29·50
Population in 1890 was.....13,473
Population in 1898.........17,934
SCHOOL DISTRICT BONDS—
4s, J&J, $13,500..... 1900 to 1906

MARIETTA.—Marietta is in Washington County.

LOANS— *When Due.*
CITY HALL IMPROVEMENT—
5s, F&A, $3,000..........1900-1904
($500 due yearly on Aug 1.)
These are owned by sinking fund.
VILLAGE OF HARMON—
6s, J&J, $5,500......$500 semi-an.
STREET IMP. & ELEC. L'T BONDS—
4½s, M&S, $10,000....Mar. & Sept.
($500 due semi-annually.)
5s, ..., $15,000................1927
PAVING AND SEWERS—
5s, F&A, $20,000.......Aug., 1912
5s, J&D, 20,000.......June, 1913
5s, F&A, 10,000.......Aug., 1900
($1,000 due yearly.)
5s, ..., $15,000.........1906-1926
5s, F&A, 10,000...... Aug. 1, 1927
(Subject to call after 1907.)
REFUNDING BONDS—
4½s, F&A, $74,000.....Aug., 1912

LOANS. *When Due.*
BRIDGE BONDS—
5s, J&J, $70,000...July 1, 1901 to
($1,500 every J&J) July 1, 1923
WATER WORKS BONDS—
5s, J&D, $10,000. June,'02 to '12
4½s, A&O, 90,000. Oct., '99 to '19
4½s, M&S, 10,000.....Sept., 1921
SPECIAL ASSESSMENT BONDS—
6s, semi-an., $10 ,625...1899-1907
(Part due semi-annually.)
Interest is payable in Marietta.
Bonded debt July 1, '99... $389,125
Special assess. b'ds (incl.) 105,625
Sinking fund............. 23,604
Net debt July 1, 1899 365,521
Tax valuation 1898......4,221,269
Assessment about ½ actual value.
Total tax (per $1,000)'98....$28·50
Population in 1890 was......8,273
Population 1899 (est.)......15,000

MARION.—This city is in Marion County.

LOANS— *When Due.*
STREET IMPROVEMENT BONDS—
6s & 5s, $334,713 ....Sept. 1, 1917
Bonded debt Sept. 1,'98. $334,713
Cash on hand........... 37,545

Tax valuation 1898.... $4,603,110
Total tax (per $1,000) 1898. $27·60
Population in 1894 was.... 10,297
Population in 1890 was.... 8,327
SCHOOL DISTRICT BONDS—
4½s, J&D, $18,000..June, 1903-20
($500 each J&D.)

INTEREST on the street imp't bonds is payable at the City Treasury

MASSILLON.—{JACOB WISE, Mayor. / THOS. H. SEAMAN, City Clerk.

This city is in Stark County.

LOANS— When Due.
PUBLIC LIBRARY BONDS—
6s, Apr., $3,750....April, 1900-'14
SEWER BONDS—
6s, M&N, $1,200....Nov., 1899-'03
STREET IMPROVEMENT BONDS—
6s, J&J, $4,318 .....Jan. 1, 1899
(Part due ev'y 6 m's) to July 1, 1906
4½s, M&S, $7,000.....1900 to '04
5s, Sept. 5,000.....1900 to '04

GENERAL IMPROVEMENT—
6s, ... $88,720.....to 1911
Total debt Mar. 15, 1898 $91,200
Floating debt..... 3,800
Total debt..... 95,000
Cash assets... 7,600
Net debt Mar. 15, 1898.. 87,400
Tax valuation 1898.....4,014,590
Total tax (per $1,000) 1898.$28·90
Population in 1890 was....10,092

MEIGS CO.—CLINTON A. ROBERTS, Auditor.

County seat is Pomeroy.

LOANS— When Due.
BRIDGE BONDS—
5s, ... $3,000.....1900 to 1902
DEFICIENCY BONDS—
5s, ... $16,000....1906 to 1916
FUNDING BONDS—
4½s, J&D, $35,000.....1917
6s, J&J, $18,000.....1900-1904
6s, J&J, 2,500.....1900-1904
4s, M&S, 12,000....Sept. 1900-'04

FUNDING BONDS—(Con.)—
4s, M&S, 1,500.Sept. '01, '03, '04
JAIL BONDS—
5s, ... $21,000 ....1899 to 1902
Bonded debt Feb. 1, '99. $76,000
Tax valuation 1898 6,321,286
State and Co. tax (per M)'98.$11·90
Population in 1890 was.....29,813
Population in 1895 (est.)...38,000

MERCER CO.—CHAS. A. KLOEB, Auditor.

County seat is Celina.

LOANS—
BRIDGE BONDS—
6s, J&J..... $3,000
DITCH BONDS—
6s, J&J.....$17,500
6s, M&S, $2,500..Sept. 1, 1900-'04
ROAD IMPROVEM'T BONDS—
6s, J&J, $63,500.....
6s, M&S, 4,500..Sept. 1, 1900-'08
6s, J&J, 18,000.....1900-1904
6s, J&J, 2,500 1900-1904
4s, M&S, 12,000..Sept. '00 to '04
4s, M&S, 1,500.Sept., '01, '03, '04

COUNTY FAIR BONDS—
6s, J&J, $8,000.....
PIKE REPAIR BONDS—
6s, J&J, $9,000.....
Interest payable at Co. Treasury.
Total debt Mar. 1, 1899.. $106,000
Tax valuation, real.....6,040,560
Tax valuation, person'l..2,768,990
Total valuation, 1898....8,809,550
Assessment is ⅓ actual value.
Total tax (per $1,000)..... 11·00
Population in 1890 was.....27,220
Population in 1898 (est.) ...32,000

MIAMI COUNTY.—J. T. BARTMESS, Auditor

County seat is Troy.

LOANS. When Due.
COURT HOUSE BONDS—
6s, ..., $175,000.....1899 to 1907
DITCH BONDS—
5s, ..., $,500.....1899 to 1900
6s, ... , 23,000.....1899 to 1903
BRIDGE BONDS—
5s, J&J, $36,000.....July 1, 1900
($2,000 every 6 mos.) to July 1, '08
PIKE BONDS—
6s, ..., $1,900.....July 1, 1900

Interest payable at Treas. office.
Total debt May 1, '99... $245,400
Tax valuation, real.....15,148,470
Tax valuat'n, personal. 6,721,506
Total valuation 1898...21,869,976
Assessment is ⅓ actual value.
State tax (per $1,000).....$2·84
County tax (per $1,000) '98.. 6·70
Population in 1890 was.....39,754
Population in 1897 (est.).. 45,000

MIAMISBURG.—{A. R. STOCKER, Mayor. {A. C. SCHELL, Clerk.

Located in Montgomery County.

LOANS— Amt. Outst'd'g.
Electric-light 5s, 1910.....$8,800
Fire and light imp. 5s, 1902 2,000
General improvement 5s...35,000
Street imp. 6s, 1899-'07.... 8,256
Total debt Mar. 1, 1899.....54,056

Tax valuation, real..... $820,670
Tax valuation, pers'l....1,109,530
Total valuation 1898....1,930,200
Tax rate (per $1,000) 1898. $22·80
Population in 1890 was.....2,952
Population in 1899 (est.)....3,600

INTEREST on general improvement bonds is payable at the Hanover National Bank of New York; on remaining issues at Miamisburg.

MIDDLEPORT.—{JAMES H. WILLIAMS, Mayor. {E. P. CARTWRIGHT, CLERK.

This village is situated in Meigs County.

LOANS— When Due.
FUNDING BONDS—
4s, ... $7,000.....
SEWER BONDS—
6s, M&S, $14,000.Sept. 15, '00-'13
6s, M&S, 30,000.Sept. 15, '00-'14

Interest payable at Middleport.
Bonded debt Mar. 1, '99...$52,000
Total valuation 1898.....624,000
Assessment about ½ actual value.
Tax rate (per $1,000) '98...$34 60
Population in 1890 was.....3,211

MIDDLETOWN.—HENRY ERB, Treasurer.

This city is in Butler County.

LOANS— When Due.
REFUNDING BONDS—
4s, J&J, $49,500.....part yearly
PAVING BONDS—
5s, M&S, $7,414 65... Mar. 30, '00
($823 85 due y'rly) to Mar. 30, '08
Sewer 5s, 46,000, part y'rly

Bonded debt Sept. 1, '98..$115,500
Cash on hand..... 9,280
Net debt Sept. 1, 1898.... 106,220
Tax valuation 1898.....4,312,045
Total tax (per $1,000) 1898.$26·50
Population in 1890 was..... 7,681
Population in 1897 (est.)...10,000

MONTGOMERY CO.—ALFRED G. FREIGHT,

Auditor. County seat is Dayton.

LOANS— When Due.
INFIRMARY BONDS—
4s, M&N, $11,000..May 1, 1900 to May 1, 1906
($1,000 in 1900, $1,500 to 1904, $2,000 to 1906.)
BRIDGE BONDS—
4s, M&S, 71,000 .. Sept. 1, 1901
($18,000 due y'rly) to Sept 1, 1904
COUNTY DEFICIENCY—
5s, M&S, $10,000....Sept. 1, 1900

BUILDING BONDS—
5s, ..., $18,000.....Sept., 1900
Total debt Sept. 1, '99.. $110,000
Tax valuation, real.....46,000,000
Tax valuation, personal.18,000,000
Total valuation 1899...64,000,000
Assessment is ⅗ actual value.
State tax (per $1,000) 1898..$2·84
County tax (per $1,000) '99.. 3·74
Population in 1890 was...100,852
Population in 1899 (est.)..180,000

MT. VERNON.—{L. G. HUNT, Mayor. {H. J. SANDERSON, City Clerk.

This city is in Knox County.

LOANS— When Due.
DEFICIENCY BONDS—
6s, J&J, $2,000.....1900 to 1902
($1,000 due yearly.)
PAVING BONDS—
6s, Sept., $13,000....1900 to 1902
($4,500 due yearly.)
SEWER BONDS—
6s, Oct., $7,000...$1,000 due y'rly
6s, ..., 6,750....Jan, 1900-1908
($375 each J & J.)

STREET IMPROVEMENT—
6s, ..., $3,800.....1899-1916
WATER BONDS—
6s, J&J, $24,000.....Jan. 1, 1902
Subject to call.
6s, ... $15,000.....July 1, 1901
Interest is payable at City Treas'y.
Total debt Aug. 10, 1899 $68,490
Tax valuation 1898.....2,462,415
Assessment is abt. ½ actual value.
Total tax (per $1,000) 1898.$28·50
Population in 1898 (est.)....8,000

MUSKINGUM CO.—J. L. STARKEY, Auditor.

County seat is Zanesville.

Bonded debt Aug. 11, '99.$438,000
(Interest at 5 per cent.)
Floating debt 25,000
Total debt Aug. 11, 1899. 463,000
Sinking fund..... 17,000
Net debt Aug. 11, 1899... 446,000

Asses'd valuation '98. $22,090,094
Real valuation (est.).. 35,000,000
State & Co. tax (per M) '99.$10·00
Population in 1890 was.....51,210
Population in 1899 (est.)...60,000

NELSONVILLE—JAMES SHARP, Clerk.

This village is in Athens County.

LOANS— When Due.
6s, F&A, $6,650.....1900 to 1909
($350 each F&A.)
WATER WORKS & SEWERAGE—
6s, ..., $60,000....Sept. 1, 1924
Total debt Aug. 1, 1899 .. $69,000

Tax valuation 1899..... $796,000
Real valuation (est.)..... 4,000,000
Total tax (per $1,000) 1899.$43·30
Population in 1890 was.....4,558
Population in 1880 was.....3,095
Population 1899 (estimated).5,500

NEWARK.—County seat of Licking County.

LOANS—
NAME AND PURPOSE. When Due.
ENCAMPMENT BONDS—
6s, ... $3,000..... 1900-1902
REFUNDING LIGHT BONDS—
5s, ... $33,000 1900-1932
PAVING BONDS—
6s, ... $2,000..... 1900
5s, ... 5,000..... 1898-1901
5s, ... 33,000..... 1900-1902
5s, ... 4,500..... 1899-1904
5s, ... 33,299..... 1898-1905
SEWER BONDS—
5s, ... $5,000..... 1898-1900

5s, ... $29,000..... 1900-1905
REFUNDING BONDS—
5s, ... $25,000.....Aug. 1, 1901
5s, ... 16,000.....Jan. 1, 1906
REFUNDING SEWER BONDS—
5s, ... $5,000..... 1900-1904
5s, Jan., 20,000.....Jan.16,1900
Total debt Sept. 1, 1898. $224,500
Sinking funds, &c 5,974
Net debt Sept. 1, 1898... 218,526
Total valuation 1898....6,027,803
Tax rate (per $1,000) 1898.$28·20
Population in 1890 was....14,270

INTEREST on all bonds is payable at the City Treasury, Newark, O

NEW PHILADELPHIA.—{D. KORNS, Mayor. {I. A. CORRELL, Clerk

This city is in Tuscarawas County.

LOANS— When Due.
PAVING BONDS—
6s, ..., $6,858.....1904
CEMETERY BONDS—
6s, J&J, $6,000..Jan. 1, 1905-'07
GENERAL IMPROVEMENT—
6s, J&J, $4,800..Jan., 1900-1903
6s, M&N, 15,000..May 1, 1905-'13
5½s, M&N 18,000...Nov. 1, 1899 '04

SEWER BONDS—
6s, A&O, $30,000.Apr. 1, 1900-'14
Bonded debt Jan. 1, '99.. $83,858
Tax valuation, real.....1,290,910
Tax valuation, personal. 502,730
Total valuation 1898....1,793,640
Assessment ⅓ or ½ actual value.
Total tax (per $1,000) '98...$30·80
Population in 1890 was.....4,456
Population 1899 (est.).....6,000

INTEREST on cemetery and sewer bonds is payable at New Philadelphia, Ohio; on improvement bonds of 1900-1903, at Cleveland, Ohio; on remaining bonds at New York.

NILES.—{LEONARD HOLLOWAY, Mayor. {JOHN L. MCDERMOTT, City Clerk.

This city is in Trumbull County.

Sewer bonds..... $12,000
Miscellaneous bonds.... 11,000
Imp't bonds (about)..... 18,000
Water debt (additional).. 70,000
Tot. debt Mar. 6, '99 (abt.) 104,600

Tax valuation 1898.....$1,320,000
Total tax (per M) 1898.$31·80
Population in 1890 was.....4,289
Population 1899 (local est.)..8,000

NORWALK.—T. P. KELLOGG, Clerk.

This city is in Huron County.

LOANS— When Due.
WATER BONDS—
5s, ..., $129,500....1899 to 1928
6s, ... 2,000....1899 to 1902
PAVEMENT IMPROVEMENTS—
6s, ..., $5,800.....1899 to 1903
5s, ..., 13,615.....1899 to 1903
5s, ... , 9,787.....1900 to 1909

BRIDGE BONDS—
5s, M&S, $11,000.....Mar. 1, 1904
($500 each M&S) to Sept. 1, 1914
Funded debt July 13, '99.$160,015
Unfunded debt..... 11,492
Total debt 1899..... 171,507
Assessed valuation 1899.2,676,559
Population 1890.....7,195
Population 1899 (est.).....8,500

NORWOOD.—{CHARLES E. PRIOR, Mayor. {W. E. WICHGAR, Clerk.

This village is in Hamilton County.

LOANS— When Due.
ELECTRIC LIGHT BONDS, 1895—
5s, semi an., $27,000 ...1900-1926
($1,000 due yearly on Oct. 1.)
EXTENSION BONDS—
6s, ..., $25,568.....Oct. 1, 1906
FIRE AND GEN. PURPOSE, 1894—
5s, ..., $25,000.....Aug. 15, 1914
GEN. PURPOSE BONDS, '92-4-5—
5s, ..., $25,000 ...Sept. 1, 1915
STREET IMPROVEMENT BONDS—
6s, ..., $3,306.....1899 1908
6s, ..., 5,686.....1898-1907
5s, ..., 20,000.....Nov. 15, 1917
6s, ... , 11,490.....1899-'08
4½s, ..., 86,362 70 1900-1909
PUBLIC BUILDING BONDS, 1890—
5s, ..., $1,800.....July 1, 1901

SIDEWALK BONDS—
5s, ..., $61,000.....1897-1925
5s, ..., 3,000.....Oct. 1, 1908
SEWER BONDS—
6s, ..., $31,4·7.....1899-1908
6s, ..., 5,754 44.....1900-1909
REFUNDING BONDS—
5s, ..., $24,293.....Sept. 1, 1908
WATER WORKS BONDS, 1893-4—
5½s, ..., $68,000.$3,500 due y'rly
5s, ..., 40,000..... 1897-1914
4½s, ..., 15,000.....Mar. 1, 1915
5s, ..., 5,000.....Sept. 1, 1917
Bonded debt Sept. 1, '98..$717,310
Tax valuation 1897.....2,625,710
Total tax (per $1,000) '98..$29·04
Population of towns'p 1890. 8,422

OBERLIN.—A. B. SPEAR, Clerk.

This village is in Lorain County.

LOANS— When Due.
DISTRICT SEWER BONDS, 1893—
6s, ann., $780.....July 1, '00-'02
PAVING BONDS, 1895-1897—
6s, s.-an., $11,500.....1900-1903
6s, F&A, 3,500....Aug. 15, 1904
SEWERAGE & DRAINAGE, 1892—
4¾s, semi-an., $10,000.June 13, '12
Subject to call at any time.
6s, F&A, $1,600.....1900-1904
WATER WORKS, 1886-'93-'95—
4½s, A&O, $47,000...Aug. 1, 1916

WATER-WORKS BONDS—(Con.)
5¾s, A&O, $2,000.....1900-1901
($1,000 yearly on Jun. e 1.)
Total debt Mar. 1, 1899. $86,500
Water debt (included)... 50,000
Sinking funds..... 4,673
Net debt Mar. 1, 1899... 81,827
Tax valuation 1898.....1,293,103
Assessment about ⅗ actu . value.
Total tax (per $1,000) '98..$28·20
Population in 1890 was.....4,376
Population in 1895 (est.).....4,500

OTTAWA.—F. H. ROTHMAN, Clerk.

This township is in Putnam County.

LOANS— When Due.
5s, ..., $43,000.....1899-1901
Total debt Feb. 20, 1899...$13,000
Sinking fund assets..... 2,132

Tax valuation 1898....$1,372,073
Tax rate (per $1,000) 1898.$31·89
Population in 1890 was.....3,381
Population in 1899 (est.)....3,70

OTTAWA COUNTY—E. A. POWERS, Auditor.

The county seat is Port Clinton.

LOANS—
Bridge 5s, June, '07 '18...$12,000
Bridge 6s, 1899-1917 42,000
Court House 5s, 1898-'18.. 50,000
Ditch 6s, '00 to '02..... 14,000
Creek 6s, 1899-1902..... 40,000
River 6s, 1901..... 1,500

Total debt Sept. 1, 1898. $134,000
Assessed valuat'n 1898..7,331,558
Assessment ⅓ actual value.
State and Co. tax (per M)'97.$9.00
Population 1890.....21,974
Population 1898 (est.).....23,500

PAULDING CO.—Floyd Atwill, Auditor.

County seat is Paulding

LOANS— When Due.

Bridge and Jail Bonds—
5s, Feb., $13,000.....Feb. 1, 1907
5s, J&D, 40,000.....June 1, 1900
($8,000 due y'rly) to June 1, 1906

Court House Bonds—
5s, Feb., $20,000.....Feb. 1, 1904

Ditch and Road Bonds—
5s & 6s, $76,000.....1903
5s, ..., 74,200..... 899-1905
5s, ..., 39, 00.....1900-1906
5s, J&D, $3,175.....1900 to 1904
5s, F&A, 26,600 Aug..1900 to '06

Expense and Poor—
5s, Feb., $19,000.....Feb. 1, 1900
5s, J&D. 21,000..June, '00 to '06

Total debt Aug. 1, 1899 $330,218
Total valuation 1899....4,905,868
Assessment about ⅓ actual value.
County tax (per $1,000) '99.$16·66
Population in 1890 was....25,932
Population in 1899 was....30,000

PERRYSBURG.—T. M. Franey, Corporation Clerk.—This village is in Wood County.

LOANS— When Due.

Natural Gas Bonds—
6s, ...$19,000..... 1900-1911
($2,000 yearly).

Refunding Bonds—
4s, F&A, $5,500 .. Aug. 15, 1913

Interest payable in New York.

Library Endowment—
4s, M&S, $15,000.....Sept. 1, 1917

Interest payable at Perrysburg.
Bonded debt Feb. 1, '99...$41,500
Assessed valuation 1898. 32 ,000
Assessment about ⅗ actual value.
Tax rate (per M.) '98..... $38·80
Population 1890..... 1,747
Population 1897 (est.)..... 2,000

PICKAWAY CO.—B. F. Yates, Auditor.

County seat is Circleville.

LOANS— When Due.

Bridge Bonds—
6s, M&S, $9,710.....Sept. 1, 1900

County Bonds—
6s, ..., $10,350 1900-1904

Court House Bonds—
6s, M&S, $116,390 ...Sept. 1, 1907

Jail Bonds—
6s, M&S, $19.460.....Sept. 1, 1907

Pike Bonds—
s, M&S, 7,690 .... Sept. 1, 1900

INTEREST is payable at Treasurer's Office.

Total debt Sept. 1, '98.. $165,670
Sinking funds..... 12.011
Tax valuation, real.....11,929,230
Tax valuation, personal.4,274,493
Total valuation, 189..16,203,723
Assessment about ⅔ actual value.
Total tax rate (per $1,000) . $8·64
Population in 1890 was.....26,959
Population in 1897 (est.)...27,000

PIKE CO.—Philip P. Hammon, Auditor.

County seat is Waverly.

LOANS— When Due.

Refunding Bonds—
5s, A&O. $30,000...Apr., '05 & '06
Turnpike 6s, $36,000 ..1900-1903
Total debt Apr. 1, 1899.. $66,000
Tax valuation, real.....2,694,820

Tax valuation, personal$1,168,335
Total valuation 1898... 3,863,155
Assessment is ½ actual value.
Tax rate (per $1,000).....$24·00
Population in 1890 was.... 17,482
Population in 1896 about.. 18,000

OPTIONAL.—Several of the turnpike bonds are optional.

INTEREST on bonds due 1902 is payable at Co. Treasurer's office.

PIQUA.—Seth McColloch, Clerk.

This city is in Miami County.

LOANS— When Due.

4s, ..., $40,000.....

Imp. & Refunding Bonds—
6s, ..., $132,400.....1909

School Bonds—
6s & 5s, ..., $84,000..1910-1913
5s, F&A, 15,000.Aug. 1, 1913

Street Improvement—
5s, ..., $120,000.....1905

Water-Works Bonds—
5s, J&J, 65,000....July 1, 1905

Water-Works Bonds—(Con.)
5s, M&S, $50,000....Sept. 1, 1909
5s, F&A, 11,500...Aug. 1, 1911

Interest payable in New York.
Total debt Feb. 1, 1899.. $568,900
School bonds (addition'l) 99,000
Tax valuation 1898 .....4,6 1,3 0
Assessm't is about ½ actual value.
Total tax (per $1,000) '98..$30·60
Population in 1890 was.....9,090
Population in 1898 (estl.)..15,000

POMEROY.—Abe A. Massar, Clerk.

Pomeroy is in Meigs County.

LOANS— When Due.

Street Paving Bonds—
5s, ..., $5,472...Mar., 1900-1907
($342 due each M&S.)
5s, ..., $10,500..Mar., 1900-1909
($500 every M&S.)

Refunding Bonds—
4½s, M&S, $7,000....Sept. 1, 1917
6s, M&S, 8,000....Sept. 1, 1904
6s, M&S, 8,000....Sept. 1, 1908
6s, M&S, 93,000....Sept. 1, 1914
6s, M&S, 6.000....Sept. 1, 1915

LOANS— When Due.

Refunding Bonds—(Con.)
6s, M&S, $6,000....Sept. 1, 1916
5s, M&S, 4,000....Sept. 1, 1907
5s, M&S, 24,000....Sept. 1, 1917
4½s, M&S, 7,000....Sept. 1, 1918

Total debt Feb. 1, 1899...$169,156
Tax valuation 1898.....1,128,545
Assessment about ½ actual value
Total tax (per $1,000) '98..$3 ·60
Population in 1890 was.....4,726
Population in 1899 (est.)....6.000

INTEREST on the 5% refunding bonds due 1907 and on the street paving bonds is payable at Pomeroy; on all others in New York.

PORT CLINTON.—Geo. F. Meyer, Jr., Clerk.

This village is in Ottawa County.

LOANS— When Due.

Emergency Bonds—
5s, M&S, $1,400..March 1, 1900, to
($200 each M&S) March 1, 1903

Water-Works and Street Improvement—
5s & 6s, $77,770.....To 1929

Sewer Bonds—
5s, M&S, $3,000.....1909-1909

Total debt Sept. 1, 1898. $77,770
Tax valuation 1898..... 473,478
Real valuation (est.) ..1,400,000
Total tax (per $1,000) 1898 $33·40
Population in 1890 was.....2,049
Population in 1894 (est.)....3,000

PORTSMOUTH.—Portsmouth is the county seat of Scioto County.

LOANS— When Due.

City Bonds—
5s, ..., $40,000..... Aug. 1, 1900
($5,000 due yearly) to Aug. 1, 1907
5s, ..., $20,000.....June 1, 1916

Refunding Bonds—
5s, M&N, $20,000...June 27, 1918

Refunding Sewer Bonds—
4s, ..., $15,000.....Aug. 1, 1917
5s, ..., 35,000.....July 1, 1923

Street Improvement Bonds—
6s, ..., $14,000.....May 1, 1900
($7,000 due yearly) to May 1, 1901.
5s, ..., $9,300....Sept 1, 1900
($3,100 due yearly) to Sept. 1, 1902

LOANS— When Due.

Water Works—
5s, ..., $33,000....May 1, 1906
4s, M&N, 50,000.....May 1, 1901
4s, M&N, 50,000.....May 1, 1906
4s, M&N, 50,000.....May 1, 1916

Interest payable in New York.
Bonded debt Sept. 1, '98. $351,400
Water debt (included)..... 183,000
Tax valuation, 1898.....5,156,590
Assessment about ⅗ actual value.
Total tax (per $1,000) 1898.$30·00
Population in 1890 was.... 12,394
Population in 1898 (est.)... 17,000

PREBLE COUNTY.—W. A Eidson, Auditor.

Eaton is the county seat.

LOANS— When Due.

Bridge and Building Bonds—
6s, semi-ann., $42,000 . ...

Ditch and Road Bonds—
6s, semi-ann., $16,000. ....
6s, semi ann., 2,300 . .....
6s, $4,000.....1899-1902

Bonded debt Sept. 1, '99..$60,000

Assessed valuat'n real.$9,934,200
Assessed valuat'n, per. 5,251,533
Total valuation 1898. 15,185,733
Assessm't about 75% actual value.
State & Co. tax rate (p.M.) '98.$7·80
Population in 1890 was....23,421
Population in 1898 (est.)...23,000

INTEREST is payable at County Treasurer's office.

PUTNAM COUNTY.—J. C. Jones, Auditor.

County seat is Ottawa.

LOANS— When Due.

Jail Bonds—
5s, semi-an., $16,000, July 18, 1900
($4,000 due yearly) to July 18, 1903

Ditch Improvement—
5s & 6s, $33,989.....1897-1911

Funding Bonds—
5s, M&N, $10,000.....May 1, 1904

Road Improvement—
5s & 6s, $54,296.....1898-1911

Total debt Sept. 1, '98... $118,285
Tax valua ion, real..... 7,357,075
Tax valuation, personal 2,700,116
Total valuation, 189..10,057,191
Assessment is ⅖ actual value.
Total tax (per $1,000) '97..$10·04
Population in 1890 was....30,188
Population in 1880 was....23,713
Population in 1896 (est.)...31,180

RAVENNA.—Ravenna is situated in Portage County.

LOANS— When Due.

Street Improvement—
6s, F&A, $13,376.....Aug., 1900
$704 due each F&A) to Feb., 1909

Park Improvement Bonds—
6s, J&D, $100,000.....1902
($5,000 due yearly) to 1921

Water Works Extens. Bonds—
6s, J&D, $1,000.....1900

Water Works Construc. B'ds—
5s, M&S, $60,000....Mar. 15, 1900
($4,000 yearly) to Mar. 15, 1914

Bonded debt Aug. 15, '99.$162,000
Water debt (included)... 62,000
Sinking fund..... 2,100
Net debt Aug. 15, 1899... 159,900
Tax valuation, real.....1,072,470
Tax valuation, personal. 799,948
Total valuation 1898....1,872,418
Assessment is ⅔ actual value.
Total tax (per $1,000) '98..$25·80
Population in 1890 was.....3,417

INTEREST on the park improvement and water-works construction bonds is payable at the Chemical National Bank, New York; on the water-works extension and street improvement bonds in Ravenna.

RIDGE TOWNSHIP.—J. R. Morris, Clerk.

This township is in Van Wert County.

LOANS— When Due.

Road Bonds—
5s, A&O, $100,000.....1903-1918
Total debt Feb. 1, 1899.. $100,000

Tax valuation 1897.....$464,110
Total tax (per $1,000) 1897.$26·70
Population in 1890 was.....1,627
Population in 1880 was.....1,587

RIVERSIDE.—See the City of Cincinnati.

ROSS COUNTY.—Harry S. Adams, Auditor.

County seat is Chillicothe.

LOANS. When Due

County Bonds—
6s, ..., $7,500.....1900
6s, ... , 28,000.....Jan. 15, 1901
(•5,000 each J&J) to July 15, 1903

Bonded debt March 1, '99..$43,000

Floating debt..... $42,000
Total debt March 1, 1899. 85,000
Tax valuation 1898....18,140,653
State & Co. tax (per M) '98.. $8·84
Population in 1890 was....39,454
Population 1894 (estim't'd).40,000

SALEM.—{ J. D. FOUNTAIN, Mayor. { GEO. HOLMES, Clerk.

This city is in Columbiana County. The railroad-aid bonds have been declared unconstitutional but are included in the total debt.

LOANS— When Due.

Street Bonds—
6s, . , $4,400.....1900 to 1907
($550 due yearly.)
6s, ..., $2,500.....1899-1903
($500 annually.)
5s, $44,800.....1899-1918
6s, 2,0 5.....1899-1908
6s, 5,047.....Sept. 1899-1908
5s, Apr., $144,193 20 part yearly.

Special Assessment Bonds—
..., ..., $15,000 ..... Due yearly

School Bonds—
6s, M&S, $2,000... 1900
5s, J&D, $5,700..June 15, '01 to '20

Sewer Bonds—
6s, ..., $1,286·10.....1900-1902
($428·70 annually.)

LOANS— When Due.

Sewer Bonds—Con.
6s, ..., $12,160.....1900-1907
($1,520 yearly.)
6s, ..., $1,558 50 1900-1902
($519·50 yearly.)
6s, ..., $2,610.....1900-1908
($290 yearly on Apr. 1)

Railroad Aid—
6s, M&S, $125,000.....1918

Subject to call after Sept. 1, 1896.
Total debt Mar. 15, '99. $213,564
Tax valuation 1898 $2,541,500
Assessment about ⅓ actual value.
Total tax per $1,000) '98...$29·60
Population in 1890 was.,... 5,780
Population in 1880 was..... 4,041
Population 1899 (estimated).8,000

INTEREST on the railroad first mortgage bonds is payable in New York City; on others at Salem, Ohio.

SANDUSKY.—{ CHRISTIAN ZIMMERMAN, Mayor. { A. W. MILLER, Clerk.

This city is situated in Erie County on Sandusky Bay.

LOANS— When Due.

Dock Improvem't Bonds—
5s, F&A $24,000....Aug. 1, 1900
($2,000 due yearly) to Aug. 1, 1911
5s, F&A, $45,000....Aug. 1, 1912
($3,000 due yearly) to Aug. 1, 1926

General Refunding Bonds—
5s, ..., $55,000.June 1900-1910
5s, ..., 7,500....Sept. 1, 1911
5s, ..., 6,500....Sept. 1, 1912
5s, ..., 1,500....Oct. 15, 1912

Sewer Bonds—
5s, ..., $69,500.....Various
5s, ..., 15,000....May 1, 1900
($3,000 due yearly) to May 1, 1904
4½s, .. , $14,000 .....Various

Street Paving Bonds—
5s, ..., $54,000 ....Feb. '00 '08
5s, ..., 18,000 .. Dec '00.'05
5s, ..., 45,500.....Sept. '00-'06
5s, ..., 3,500.....July '00 '06
5s, ... , 20,000.....July '00 '07

LOANS— When Due.

Street Paving Bonds—(Con.)—
5s, ..., $3,000 ....July 1, 1900
5s, ..., 6,300..... ..Various
4½s, M&N, 30,000.... May 1, 1900
($6,000 due yearly to May 1, 1904
4s, M&S, $50,000.March 1, 1901 to
($5,000 due yearly) March 1, 1910

Water Bonds—
5s, A&O, $60,000....Apr. 15, 1900
($10,000 due y'rly) to Apr. 15, 1905
5s, A&O, $8,000.....Apr. 2, 1900
($4,000 due y'rly) to Apr. 2, 1901
5s, ..., $4,000....May 1, 1902
5s, ..., 18 0 ..July1, 1900-1905
5s, ..., 10,000....May 1, 1906
4½s, ..., 45,000....July 15, 1900
($5,000 due y'rly) to July 15, 1908

Refunding Water Bonds—
5s, ..., $14,000.....1906-1910
($3,000 y'rly. beginning Apr. 1, '06)
4s, A&O, $10,000....Apr. 15, 1909

INTEREST on the water bonds and on the dock improvement bonds is payable in New York City; on the $15,000 of sewer bonds, due from 1900 to 1904, in Boston, Mass.; on all other bonds by the City Treasurer.

TOTAL DEBT, SINKING FUNDS, Etc.—

	Mar. 20, '99.	Aug. 1 '98.	Mar. 15 '97.	Nov. 15 '96.
Total bonded debt	$630,000	$645,000	$690,000	$641,300
Sinking funds	.....	.....	24,239	49,712
Net debt	$630,000	$645,000	$665,761	$591,588
Water debt (includ'd above)	$185,000	$185,000	$211,000	$206,000

ASSESSED VALUATION.—The city's assessed valuation (about 40 per cent of the cash value) and tax rate have been as follows.

Years—	Real Est.	Personal.	Total.	Tax rate.
1898	$4,778,270	$2,193,200	$6,971,470	$30·00
1897	4,721,060	2,296,830	7,017,890	30·60
1896	4,646,580	2,271,300	6,917,880	30·20
1895	.....	.....	6,903,070	31·50
1893	4,603,060	2,420,000	7,023,060	28·00
1890	3,926,000	2 464,000	6,391,000	27·60
1887	.....	.....	5,866,940	30·00
1883	.....	.....	5,293,469	33·60

POPULATION.—In 1890 population was 18,471; in 1880 it was 15,838; in 1870 it was 13,000. The population (est) in 1899 was 25,000.

SANDUSKY COUNTY.—County seat is Fremont.

LOANS— *When Due.*

DEFICIENCY BONDS—
5s, ... $20,000.....Jan. 1, 1902
(Semi annually until 1901.)

DITCH IMPROVEMENT BONDS—
6s, J&J, $2,380 1900
(Semi-annually until 1902.)
6s, ... $8,905 1904
6s, ... 8,500 1900

JAIL BONDS—
5s, ..., $11,000.....Jan. 1, 1901
5s, J&J, 7,200..... 1900
(Semi-annually until 1903.)

Interest paid by County Treasurer
Total debt Sept. 1, 1898. $52,825
Tax valuation, real.... 9,601,250
Tax valuation, personal 5,287,600
Total valuat on 1898...14,888,850
Assess. about 35% of actual value.
Total tax rate (per $1,000)..$9·29
Population in 1890 was....30,617
Population in 1897 (est.).. 35,000

SCIOTO COUNTY.—Jos. T. Tracy, Auditor.

County seat is Portsmouth.

LOANS— *When Due.*

REFUNDING BONDS—
5s, J&J, $18,000 ...Jan. 1, 1900
($6,000 due yearly) to Jan. 1, 1902
5s, J&J, $19,500 .....July 1, 1900
($6,500 due yearly) to July 1, 1902
Bonded debt Sept. 1, '98..$50,000
Floating debt. 6,600

Total debt Sept. 1, 1898. $56,600
Tax valuation, real. ... 6,938,060
Tax valuation, personal 3,364,268
Total valuation 1898..10,302,328
Assessment about ⅔ actual value.
Av. tax rate (per $1,000) '97.$25·00
Population 1897 (est.) . .. 40,000
Population in 1890 was .. 35,377

INTEREST is payable at the Fourth National Bank of New York.

SHELBY.—W. F. Sonnanstine, Clerk.

This village is in Richland County.

LOANS— *When Due*

STREET IMPROVEMENT BONDS—
5s, J&D, $53,000.. ..June 1900-14
($3,500 to '13 $4,000 in '14.)
5s, J&D, $9,000 .....June, 1900-14
5s, J&D, $8,0 0.....June, 1900-14
($500 yearly to '13, $1,000 in '14.)

ELECTRIC LIGHT BONDS—
6s, ..., $11,000.....1900-1910

SEWER BONDS—
4½s, A&O, $20 000.....1912-1931
($1,000 yearly on April 1.)

SEWER BONDS—
5s, A&O, $19,800 .....Oct. '99-'03

REFUNDING BONDS—
....., $19,000.....

SCHOOL BONDS—
.....$14,000 .....

Bonded debt Apr. 1, '99.. $84,800
Assessed valuation 1898.1,432,000
Tax rate (per M) 1898.. 30·00
Population 1890..... 1,977
Population 1899 (est)... 5,000

SIDNEY.—This city is in Shelby County.

LOANS— *When Due.*
Improvement 6s, $100,000...1920
Water 6s, 20,000...1909
do 5s, 76,000...1917

Total debt Sept 1, 1898.. $196,000
Tax valuation 1898.....2,287,620
Tax rate per $1,000 1898...$34·60
Population in 1890 was.....4,850

SPRINGFIELD.—John. M. Good, Mayor.

This city is in Clark County.

LOANS— *When Due.*

BRIDGE BONDS—
5s, M&S, $18,000,....1900 to 1902
5s, M&S, 5,000..... 1903
($2,000 March, $3,000 Sept.)
5s, M&S. $3,000.....Mar. 1, 1904

CEMETERY AND PARK BONDS—
5s,..... $5,000.....1904 & 1905

MARKET HOUSE & CITY B'LD'G—
4½s, M&S, $225,000..Sept. 1, 1907
($15,000 yearly) to Sept. 1, 1921

PARK IMPROVEMENT BONDS—
5s, M&S, $10,000.Sept., 1918-1919
5s, ... 17,000.....1915 to 1917
5s, M&S, 10,000 .Sept., 1920&'21

WATER BONDS—
5s, M&S, $120,000. Mar. 1900-1905
($10,000 M&S of each year.)
5s, M&S. $202,000.....1906 to '17
(Part M&S of each year.)

LOANS— *When Due.*

IMP. STREETS, GRADING, ETC.—
5s, ..., $30,000..... To 1919
5s, M&S, 7,000 .Mar. 1, 1920
(Payable by special assessm nt.)
6s, ... $65,631.....1899 to 1908
6s, M&S, 6,526 35..June, 1900-'04

STREET IMP'MT (City's share)—
5s, M&S, $35,000.Sep .,1900 to'06

SEWER BONDS—
6s, M&S, $13,000.Sept.,'00 to 1901
Total debt Mar. 2, '99 $769,721
Tot. water debt (incl'd). 362,000
Tax valuation 1898....17,216,051
Assessment about ½ actual value.
Total tax (per $1,000) '98..$22·80
Population in 1898 (est)...38,000
Population in 1890 was....31,895

INTEREST is payable at Springfield and New York.

Springfield School District.—O. H. Miller, Clerk.

LOANS— *When Due.*

BUILDINGS AND SITES—
5s, A&O, $7,000.Apr. 22, 1902
5s, A&O, 8,000.Apr. 22, 1903
5s, A&O, 8,000.Apr. 22, 1904
5s, J&D, 11,000.June 8, 1905
5s, J&D, 11,000 June 8, 1906
5s, J&D, 11,000 June 8, 1907
5s, M&S, 11,000..Mar. 1, 1908
5s, M&S, 11,000.Mar. 1, 1909
5s, ..., 15,000.June, '02 to '04

FLOATING DEBT—
5s, M&S, $12,000.Mar. 1, 1910
5s, A&O, 10,000.Apr. 9, 1900
5s, A&O, 10,000.Apr. 9, 1901
Interest payable at New York.
Bonded debt Sept. 1,'99 $125,000
Floating debt about ... 45,000
Total debt Sept. 1, '99. 170,000
Tax valuation 1898....17,216,051
Assessment about ⅔ actual value.
Total tax (per $1,000) '99 .$28·00
Population 1899 (est.).....35,000

STARK COUNTY.—W. M. Reed, Auditor.

County seat is Canton.

LOANS— *When Due.*

COURT-HOUSE BONDS—
5s, ..., $100,000.....1904-1913

REFUNDING BONDS—
5s, ... , $95,000 1903-1912

GENERAL FUND BONDS—
5s, ..., $25,000.....1902-1913

POOR RELIEF BONDS—
5s, ..., $16,000...Mar., 1900-02

INFIRMARY BONDS—
5s, ..., $12,000.....1901

WORK HOUSE BONDS—
5s, F&A, $15,000....Aug. 1, 1900
5s, F&A, 20,000....Aug. 1, 1901
Interest is pay able at Canton.
Total debt Feb. 1, 1899. $310,250
Tax valuation 1899....41,150,000
Assessment is ½ actual value.
Population in 1890 was 84,170
Population in 1880 was 64,031
Population in 1899 (est.)..108,500

STEUBENVILLE.—Geo. P. McCracken, Cl'k

This city is in Jefferson County.

LOANS— *When Due.*
Various 5s.... .....$36,932
Water 5s..... 160,000
Total debt March 20, 1899 196,932
Sinking fund..... 2,479
Net debt March 20, 1899...194,453

Tax valuation 1898.....$5,500,000
Real val'tion (abt.) '94.15,000,000
Total tax (per $1,000) '98..$26 60
Population in 1890 was....13,394
Population in 1880 was....12,093
Population in 1899 (est.)...14,000

TIFFIN.—J. B. Ehrenfried, Clerk.

This city is in Seneca County.

LOANS— *When Due.*

EXTENDING INDEBTEDNESS—
6s, ..., $150,500....1897 to 1907
6s, M&S, 9,500 ...Mar. 1, 908
6s, M&S, 25,000 ..Sept. 1, 1908

LOANS— *When Due.*

STREET IMP'T BONDS.—
6s, ..., *$240,400.. .. 1897-1907
6s, ..., 11,500. ...1899 1905
4½s, M&S, 2,400.Sept., 1900 '01

LOANS— *When Due.*

NATURAL GAS—
6s, ..., $111,400.....1900-1906

PARK BONDS—
6s, ..., $50,000.....1897-1900

REFUNDING BONDS—
6s, ..., $53,200.....1900-1906
4½s, M&S, 40,000. Mar. 1, 1909
4s, M&S, 80,000..Sept. 1, 1919

LOANS— *When Due.*

SEWER BONDS—
6s, ..., *$30,155.....1897-1907
Total debt Mar. 24, '99.. $725,300
Sinking fund assets 8,000
Net debt Mar. 24, 1899.. 717,300
Tax valuation 1898.....4,007,960
Total tax (per $1,000) '98 $40·90
Population in 1890 was.....10,801

The street improvement bonds (marked thus *) and sewer bonds are payable by special assessment.

TOLEDO.—Geo. V. Roulet, Auditor.

Toledo is situated in Lucas County.

LOANS— *When Due.*

BRIDGE BONDS—
5s, J&J, $19,000.Jan. 2, 1911
Subject to call after Jan. 2, 1901
4½s, M&N, $21,000.May 1, 1908
4½s, J&D, 10,000.June30, 1908
4½s, M&S, 15,000.Sep. 10, 1911
4½s, A&O, 32,000.Oct. 1, 1913
4¼s, J&D, 43,000.Dec. 1, 1914
4s, F&A, 200,000.Feb. 1, 1925

FIRE DEPARTMENT—
4½s, J&J, $30,000.July 1, 1912
4½s, M&S, 30,000.Sept. 1, 1912

GENERAL FUND DEFICIENCY
4½s, A&O, $40,000.Oct. 10, 1903

GENERAL FUND REFUNDING—
5s, A&O, $92,000.Oct. 1, 1901
5s, A&O, 100,000.Apr. 1, 1905
4½s, J&D, 30,000.Dec. 1, 1899
4½s, J&D, 100,000.Dec. 1, 1900
4½s, M&N, 70,000.May 1, 1908
4½s, M&N, 90,000.Nov. 1, 1911
4½s, M&N, 60,000 May 26, 1911
4½s, J&J, 110,000.July 1, 1912
4½s, M&N, 69,000.May 15, 1914
4s, A&O, 190,000.Apr. 30, 1906
4s, J&D, 57,000.Dec. 1, 1906
4s, J&J, 70,000.July 1, 1917
4s, J&J, 190,000.July 1, 1919

STREET INTERSECTION—
5s, M&N, $100,000.May 1, 1911
5s, M&N, 91,850.Nov. 2, 1911
5s, J&J, 93,000.Jan. 20, 1912
5s, M&N, 75,000.Nov. 1, 1913
4½s, M&S, 30,422.Sept. 4, 1910
4½s, M&S, 25,000.Sept. 1, 1912
4½s, J&J, 20,000.Jan. 15, 1913
4½s, M&S, 50,000.Mar. 1, 1914
4½s, M&N, 10,000.May 1, 1915
4¼s, ..., 6 000 Dec. 1, 1906
4¼s, J&J, 10,500.Jan. 1, 1907
4¼s, J&D, 2,900.June 1, 1907
4¼s, M&S, 5,000.Sept. 1, 1907

STREET AND SEWER IMPROVEM'T—
4½s, ..., $5,146 .....May 29, 1907
4s, ..., 9,600.....Mar. 1, 1908
4s, ..., 19,500.....Oct. 10, 1908
4s, ..., 55,642 88....part yearly

TOLEDO & WOODVILLE RY.—
7 3/10s, M&N, $432,000.May 4, 1900

FIRE DEPARTMENT BONDS—
4s, J&J, $50,000.July 1, 1908

WATER WORKS EXTENSION—
5s, ... $60,000 ...Jan. 1, 1900
($30,000 due yearly) to Jan. 1, 1901

WATER WORKS REFUNDING—
5s, J&D, $497,000.June 1, 1903
4¼s, M&S, 500,000.Sept. 20, '14

PARK BONDS—
4s, J&J, $200,000.J'ly 1, '22 '44
4s, J&J, 400,000.July 1, 1942
4s, A&O, 150,000.Apr. 1, 1919

SANITARY BONDS—
4½s, A&O, $10,000.Apr. 8, 1900
4½s, M&S, 10,000.Sept. 1, 1901

NATURAL GAS—
4½s, A&O, $100,000.Oct. 1, 1904
4½s, A&O, 150,000.Oct. 1, 1909
4½s, A&O, 150,000.Oct. 1, 1914
4½s, J&J, 100,000.July 1, 1917
4½s, M&N, 75,000.May 10, 1919
4½s, A&O, 175,000.Oct. 1, 1919

NATURAL GAS JUDGMENTS—
4½s, A&O, $300,000.Oct. 2, 1903

SCHOOL BONDS—
4s, ..., $90,000.May 20, 1923&28
4s, ..., 20,000.....Aug. 31, 1908

IMPROVEMENT DEFICIENCY—
4½s, A&O, $70,000.Apr. 20, 1914

MEMORIAL HALL—
5s, A&O, $40,000.Apr. 1, 1905

REFUNDING UNIVERSITY BONDS—
5s, M&N, $20,000 Nov. 16, 1905

MARKET, PATROL AND DREDGING
5s, M&S, $7,000.Mar. 1, 1906
4½s, M&N, 10,000.May 15, 1911
4½s, J&J, 8,000.July 15, 1912

INTEREST.—All bonds and semi-annual interest coupons are payable at the Importers' & Traders' National Bank, New York City—excepting the general fund refunding issue dated May 15 and Dec. 1, 1884, and due Dec. 1, 1899, and the Memorial Hall and University bonds, which are payable at the office of the Trustees of the Sinking Fund, Toledo, O.

BONDED DEBT, ETC.—The city debt has been as follows:

	Jan. 1, '99.	*Jan. 1, '98.*	*Feb. 1, '96.*
Total bonded debt.....	$6,387,946	$6,496,827	$5,469,184
Sinking funds.....	607,814	517,000	337,000
Net debt.....	$5,780,132	$5,979,827	$5,132,184
Water debt (included above)...	$1,090,000	.....	$1,120,000
Spec. assess't debt (included)..	$375,827	.....	.....

The sinking fund is invested in city bonds.

CITY PROPERTY.—The city owns its water works, the original cost of which was $1,000,000.

EQUALIZED VALUATION.—The city's assessed valuation and tax rate have been as follows:

Years.	*Real Estate.*	*Personal.*	*Total.*	*Tax Rate.*
1899.....	....	.....	.....	$33 00
1898.....	$38,409,750	$12,488,920	$50,898,670	33·20
1897.....	37,530,070	12,116,210	49,646,280	29·80
1896.....	.....	.....	47,583,050	31·20
1895.....	35,396,600	10,767,430	46,164,030	29·00
1894.....	34,764,240	10,691,000	45,455,240	28·60

The actual valuation in 1898 was estimated at $175,000,000.

POPULATION.—In 1890 the population was 81,434; in 1880 it was 50,137; in 1870 it was 31,584. In 1898 the population, according to local figures, was 141,000.

TORONTO.—{E. E. FRANCY, Mayor. {M. B. EDWARDS, Jr., City Clerk.

This village is in Jefferson County.

LOANS— *When Due.*

WATER WORKS—
5s, J&D, $75,000.....1900 to 1930
(Part due every 10 yrs.)
Total debt Jan. 1, 1899.. $86,813
Sinking funds..... 2,000

Net debt Jan. 1, 1899.. $84,813
Tax valuation, real..... 650,000
Tax valuation, personal. 125,000
Total valuation 1898.... 775,000
Assessment is ½ actual value.
Total tax (per $1,000) '98...$29·00
Population in 1890 was.....2,536
Population in 1896 (est.) 3,500

INTEREST on the water-works bonds is payable at New York.

TAX FREE.—All bonds are exempt from taxation.

TROY.—{A. L. McKINNEY, Mayor. {P. J. GOODRICH, City Clerk.

Troy is the county seat of Miami County.

LOANS— *When Due.*

5s, M&S, $6,000....Sept. 1, 1908
4½s, .. 15,000.....1908

CITY HALL REFUNDING—
5s, M&S, $6,000.....1906-1911
5s, M&S, 3,000..... 1912-1914
5s, M&S, 3,000.....1915-1916
($1,000 each March 1 and Sept. 1.)

IMPROVEMENT BONDS—
6s, M&S, $6,000.....Mar., 1922
5s, M&S, 20,000.....1917-1920
5s, M&S, 11,000.....1920-1921
5s, M&S, 10,000.....1923-1924
5s, M&S, 15,000.....Mar. 1, 1905
5s, M&S, 2,500.....1899-1900
4½s, A&O, 10,000.....Apr. 1, 1908

ELECTRIC LIGHT BONDS—
4½s, J&J, $18,000....Jan. 1, 1918
5s, M&S, 2,000....Mar. 1, 1903

LOANS— *When Due.*

REAL ESTATE—
5s, M&S, $10,000.....1901-1910

REAL ESTATE REFUNDING—
5s, M&S, $6,000.....1900-1905

WATER BONDS.
5s, M&S, $76,000.....Mar., 1900
($4,000 due yearly) to Sept., 1918
5s, M&S, $4,000.....1911-1914
Total debt Feb. 1, '99.. $227,500
Floating debt..... 7,000
Total debt Feb. 1, '99.. 234,500
Interest p yable at Troy.
Water debt (included)... 84,000
Tax valuation 1898..... 2,659,400
Assessment is ¼ actual value.
Total tax (per $1,000) '98..$30·00
Population in 1890 was.....4,494
Population 1899 (est.) 6,000

TRUMBULL CO.—L. W. SANFORD, Treasurer.

Warren is the County seat.

LOANS— *When Due.*

COUNTY BONDS—
4s, A&O, $180,000.....1901-1920
($5,000 in April and $4,000 in October of each year.)
Bonded debt Jan. 1, '99...$164,000

Assessed val'tion, real.$11,025,648
Assessed valuation, per. 8,020,494
Total valuation 1898...19,046,142
State & co. tax (per M.) '98..$8'00
Population in 1890 was....42,373
Population 1899 (est.).....45,000

UHRICHSVILLE.—R. W. WALTON, Clerk.

This village is in Tuscarawas County.

LOANS—
Fire and imp'm't bds., 6s..$20,000
C. L. & W. RR bonds, 6s.. 13,5' 0
Paving and sewer bds., 6s. 30,500
Refunding bonds, 5s..... 35,000
Bonded debt Jan. 1, 1899. 99,000
Sinking fund assets..... 9,000

Net debt Jan. 1, 1899.....$90,000
Total valuation 1898.....900,000
Assessment about ½ actual value.
Tax rate (per $1,000) 1898.$37'00
Population in 1890 was.....3,842
Population in 1899 (est.)....5,000

UPPER SANDUSKY.—{T. P. SYLVAN, Mayor. {O. A. HALBEDEL, Clerk.

Upper Sandusky is in Wyandot County.

LOANS— *When Due.*

REFUNDING BONDS—
6s, A&O, $10,000.....Apr. 1, 1901
6s, A&O, 8,000.....Apr. 1, 1902
6s, A&O, 6,000.....Apr. 1, 1903
6s, A&O, 8,000.....Apr. 1, 1904
6s, A&O, 7,000.....Apr. 1, 1905
6s, A&O, 6,000.....Apr. 1, 1906
6s, A&O, 8,000.....Apr. 1, 1907

Total debt Mar. 1, 1899.. $60,000
Sinking fund assets..... 7,000
Net debt Mar. 1, 1899... 53,000
Total valuation 1899....1,306,350
Assessment about 2-5 actual value.
Total tax (per $1,000) '98..$3'00
Population in 1890 was.....3,572
Population in 1899 (est.).....4,000

INTEREST is payable at the Ninth National Bank, New York.

VAN WERT.—{M. H. OSBORN, Mayor. {C. F. MANSHIP, Village Clerk.

County seat of Van Wert County.

LOANS— *When Due.*
5s, J&J, $2,200.....Jan., '01-'02

CITY HALL BONDS—
5s, J&D, $9,000 ...June, 1900
($2,000 due yearly) to June, 1904

CURBING BONDS, SPCL. IMP—
5s, J&J, $1,550 ..July, 1900-'04

STREET-IMPROVEMENT BONDS—
4½s, M&S, $52,000...May, '01-'10
($5,200 due yearly.)

MACADAMIZING BONDS, SPCL. IMP.—
6s, Dec., $400 .. Dec. 1, 1899
6s, June, 405....June, 1900
6s, M&S, 1,800.Sept. 25,'99-'05
5s, J&D, 2,825.June 20,'99-'03
5s, A&O, 5,900 Oct. 10, '99-'03
5s, J&J, 840..July 1, '99-'04

PAVING BONDS, SPCL. IMP.—
6s, M&S, $5,375 Sept. 25, 1899-'02
5s, J&D. 10,000.June 20, '00-'03
6s, M&S, 3,750... Sept., '99-'02
5s, J&D. $160.....June 4, 1900
5s, F&A, 13,320.....1900-1905
($2,220 annually on Aug. 14.)
5s, F&A, $2,240 1900-1913
($160 annually on Aug. 14.)

REFUNDING BONDS—
4½s, J&J, $7,000.....Jan. 1, 1907

WATER BONDS—
5s, A&O, $50,000.....Apr. 1, 1921
Subject to call after Apr. 1, 1911
5s, A&O, $70,000.....Apr. 1, 1941
Subject to call after Apr. 1, 1911
5s, J&D, $5,000.....June, 1905
4½s, M&S, 5,000....March, 1910
Bonded debt Feb. 7, '99.. $206,070
Tax valuation 1898. 1,853,270
Total tax (per $1,000) '99... 36'50
Assessment about ⅓ actual value.
Population in 1890 was.....5,512

INTEREST on $5,000 of water bonds due 1910 is payable at the First National Bank, New York; all other interest by Village Treasurer.

WAPAKONETA.—V. B. ARNOLD, Clerk.

This village is in Auglaize County

LOANS— *When Due.*

BUILDING BONDS—
6s, ...$2,000 1899-1901

ELECTRIC-LIGHT BONDS—
6s, ...$14,000.....1900-1906
5s, ...1,000.....1900
5s, J&D, 5,000. ..June 1, 1901
($500 each J&D) to Dec. 1, 1905

STREET IMPROVEMENT BONDS—
5s, M&S, $35,000.....1907-1920

WATER WORKS BONDS—
5s, semi-an., $4,000..Mar. 1, 1900
$500 due semi-an.) to Sept.1, 1903
5s, semi-an., $4,000..Mar. 1, 1904
($1,000 due semi-an.) to Sep.1, 1905
5s, semi-an., $12,000, Mar. 1, 1906
($1,500 due semi-an. to Sep.1, 1909
5s, semi an., $20,000.Mar. 1, 1910
($2,000 due semi an.) to Sep.1, 1914
5s, semi-an., $20,000.Mar. 1, 1915
($2,500 due semi an.) to Sep.1, 1918
Total debt Feb. 4, 1899 $120,000
Tax valuation 1898.....1,149,246
Total tax (per $1,000) '98....33'50
Population in 1890 was.....3,616
Population 1899 (est.).....4,900

WARREN CO.—{GEO. W. SMITH, Auditor. {JOHN A. THOMPSON, Treas.

County seat is Lebanon.

LOANS— *When Due.*

BRIDGE BONDS—
4½s, A&O, $45,000.....1900-1908
($2,500 each April and October.)
Interest is payable at Lebanon.
Total debt Aug. 15, 1899..$47,500
Sinking fund..... 6,877
Net debt Aug. 15, 1899.... 40,623

Tax valuation, real.....$9,590,500
Tax valuation, personal 5,592,828
Tot. valuation in 1899..15,183,328
Assessment about ⅔ actual value.
State & Co. tax (p. $1,000) '99.$7'80
Population in 1890 was.....25,468
Population in 1880 was.....28,392
Population in 1899 (est.)...25,500

TAX FREE.—Bonds are exempt from taxation if owned by parties not residing in the State.

WASHINGTON C. H.—{V. J. DAHL, Mayor. {H. L. ROBINSON, Clerk.

This city is the county seat of Fayette County.

LOANS— *When Due.*

EXTENDING CITY DEBT—
6s, M&S, $3,500.Sept.15, Mar.15,'00
($500 due semi-an) to Mar.15, 1903
5s, M&S, $5,000 .....Mar. 1, 1900
($500 due semi-an) to Sept.1, 1904

STREET IMP., SPEC. ACT—
5s, M&S, $40,000 ...March 1, 1910
($4,000 due yearly) to Sept.1, 1919

IMPROVING STREETS—assessed on property benefited.
6s, M&S, $17,430.....1899-1910
5s, M&S, 3,100.....1900

REFUNDING STREET IMP.—
5s, M&S, $12,500....Sept. 1, 1900
($3,000 due yearly) to Sept.1, 1904
Interest payable at City Treasury.
Bonded debt Mar 20, '99 $91,130
Total valuation 1898 2,608,874
Assessment is ¾ actual value.
Total tax (per $1,000) 1898. $26'20
Population in 1890 was.....5,742
Population in 1897 (est.).....6,500

The sinking fund receives over $3,500 yearly from the tax levy.

WELLSTON.—{JOHN F. DAY, Mayor. {T. P. WANGLER, Clerk.

This city is in Jackson County.

LOANS— *When Due.*

WATER-WORKS IMPROV'T BDS.—
5s, A&O, $15,000 ....Mar. 1, 1926
($1,000 every 6 mos.) to Mar. 1,'33
Water 5s, $42,000 1900 1920
Water 5s, 10,000.1921 1925
Elec. Light 5s, 17,000.1900-1916

Improve'nt 6s, $7,000'..1900-1906
do 5s, 7,400 60.1899 '08
Total debt Jan. 1, 1899..$102,490
Tax valuation 1898.....$1,226,788
Total tax (per $1,000) '98.....33'50
Population in 1890 was.....4,377
Population in 1899.....9,000

WELLSVILLE.—{T. R. ANDREWS, Treasurer. {D. A. DAVIDSON, Clerk.

This city is in Columbiana County.

LOANS— *When Due.*

CEMETERY BONDS—
6s, Jan., $7,000.....1900 to 1906

FLOATING DEBT REDEMPTION—
5s, J&J, $15,000.....Jan. 15, 1920

SCHOOL BUILDING—
5s, J&J, $11,000.....1900 to 1911

REFUNDING BONDS—
5s, M&S, $30,000....Mar. 15, 1902
4s, M&S, 30 000...May, 1900-'09

SEWER BONDS—
4s, Oct., $25,000.Oct., 1912 to '20
($3,000 due yearly.)

STREET IMPROVEMENT—
6s, var., $4,500.....1899 to 1906

WATER-WORKS BONDS—
4s, Mar., $12,000..Mar., 1909-1914

WATER-WORKS EXTENSION—
5s, J&J, $5,000.....Jan. 15, 1920
Total debt Aug. 1, 1899..$125,500
Water debt (included)..... 4,000
Tax valuation 1899. 1,744,780
Assessment about ⅓ actual value.
Total tax rate (per M.) '98..$27'40
Population in 1890 was.....5,247

INTEREST on the bonds is payable at the office of the City Treas.

WILLIAMS CO.—JNO. F. VON BEHREN, Aud'r.

County seat is Bryan.

LOANS— *When Due.*

COURT HOUSE BONDS—
6s, $65,000.....1899-1909

Total debt Sept. 1, 1898. $65,000
Tax valuation 1898.....8,941,880
Population in 1890 was.....24,897

WOOD COUNTY.—G. W. GAGHAN, Auditor.

County seat is Bowling Green.

LOANS— *When Due.*

COURT HOUSE—
5s, $10,000.....Sept. 1, 1902

JAIL BONDS—
5s, A&O, $3,000..... To 1902
($500 every 6 mos.)

BRIDGE BONDS—
5s, M&S, $20,000. Mar. 1, 1903
($2,000 each 6 mos.) to Sep. 1, 1907
Bonded debt Sept. 1, '99...$97,000

Sinking fund.....$14,241
Net debt Sept. 1, 1899.....72,759
Tax valuation, real.... 12,634,940
Tax valuation, pers'l. 7,946,180
Total valuation 1898.. 20,581,120
Co. tax (per $1,000) '99.....$9'70
Real valuation '99 abt. $60,000,000
Population in 1890 was.....44,392
Population in 1894 (est.)...50,000

WOOSTER.—{R. J. SMITH, Mayor. {WESTON T. PECKINPAUGH, Clerk.

This city is the county seat of Wayne County.

LOANS— *When Due.*

CITY HALL BONDS—
5½s, Mar., $20,000..Mar. 16, 1913
Subject to call after Mar. 16, 1903
5s, Feb., 40,000..Feb. 14, 1912
Subject to call after Feb. 14, 1902

REFUNDING BONDS—
5s, ..., $19,000.....Oct., 1908
5s, ..., 10,000.....July, 1909
5s, ..., 14,000.....Sept.1, 1911
5s, ..., 5,000.....Oct., 1912
4½s, .., 5,200.....Oct., 1913

REDEMPTION & REFUNDING—
5s, ..., $5,000.....Oct., 1909

SPECIAL ASSESSMENT BONDS—
6s, ..., $2,000...April, 1900-1901
6s, ..., 11,000...Sept., 1900 1903
6s, ..., 1,575...June, 1900-1904
5s, ..., 22,500...Oct., 1905
5s, ..., 1,870...Sept., 1899-1901
4s, J&J, 1,900.....1900-190

SPEC. ASSESSMENT BDS.—(Con.)
5s, ..., $4,500...Sept., 1900-1902
5s, ..., 900...Oct., 1900-1902
5s, ..., 7,150. June, 1899-1904
5s, ..., 800...Oct., 1899-1904
5s, ..., 25,500...April, 1899-1905
5s, ..., 453...July, 1900
5s, ..., 6,000.....1900-1906
5s, ..., 795...June, 1903
Interest payable at City Treasury.
Bonded debt Mar., 1899. $218,621
Assessment bonds (incl.) 98,121
Tax valuation, real.....1,444,800
Tax valuation, personal. 968,298
Total valuation 1895....2,413,098
Total valuation 1898....2,436,770
Assessment about 3/10 actual value.
Total tax (per $1,000) 1898.$24'00
Population in 1890 was.....5,901
Population in 1896 (est.).....7,000

XENIA.—{C. W. LINKHART, Mayor. {C. F. LOGAN, Clerk.

This city is in Greene County.

LOANS— *When Due.*

FRESHET BONDS—1887-1892.
4½s, ..., $10,000.....July 1, 1907

REFUNDING BONDS—1892-94.
4½s, J&J $89,200..... 1902-1912
Subject to call 1902
5s, ..., $6,000.....

FUNDING & REFUNDING BONDS—
4½s, J&J, $26,500.....July 1, 1917
(Subject to call after July 1, 1907)

STREET IMPROVEMENT—
5s, ...$5,750.....
Past due bonds..... $8,026
Bonded debt Mar. 20, '99..138,450
Total valuation 1898 .. 3,597,096
Interest payable in Xenia.
Assessment is ⅗ actual value.
Total tax (per $1,000) 1898.$26'50
Population in 1890 was..... 7,301
Population in 1899 (est.)...10,000

YOUNGSTOWN.—{E. H. MOORE, Mayor. {F. C. BROWN, City Clerk.

Youngstown is in Mahoning County.

LOANS— *When Due.*

FIRE DEPARTMENT—
5s, A&O, $38,000..Oct. 1, '99 to '17

SEWER BONDS—
5s, A&O, $15,000..Oct. 1, '00 to '02
5s, ... 1,100.. 1900 to 1903
($300 yearly.)
5s, ..., $3,700.....1900 to 1901
($1,700 on Oct. 1 to 1900.)
5s, ..., $1,350.....1900 to 1902
($450 yearly on Oct. 1.)
5s, ..., $8,800.....1900 to 1903
($2,200 yearly on Oct. 1.)
5s, J&D, $2,000...Oct., 1900-1903
5s, J&J, 8,275...Oct, 1899-1908
5s, A&O, 950. Oct., 1900-1903
5s, J&J, 1,000...Oct., 1900-1903
5s, M&N, 7,900...Oct., 1900-1904

SCHOOLS—
6s, ..., $94,000...Sept. 1,'99 to '02
5s, M&S, 28,000...Sept. '05 to '06

STREET IMPROVEMENT—
6s&5s, .., $217,677.Oct.1,'98 to '06
5s, ..., 2,400.....1900
....., 3,000.....1900-1902
5s, ..., 1,400.....1900-1901
($800 yearly.

STREET IMPROVEMENT—(Con.)
5s, ..., $560....Oct. 1, 1902
5s, ..., 1,200.....1900-1901
5s, ..., 200.....1900-1901
5s, ..., 1,200..... 1900
5s, ..., 1,000.Oct., 1900-'01
5s, A&O, 20,000.....Oct. 1, 1900
($2,000 due yearly) to Oct. 1, 1909
5s, A&O, 11,250...Oct., 1900-1904
($2,250 due yearly)

GARBAGE DISPOSAL BONDS—
5s, F&A, $12,000.....1900-1903
($3,000 yearly on Aug. 1.)

WATER BONDS—
6s, M&N, $100,000...Sept. 1, 1901
5s, A&O, 120,000.May 1,'00 to '11
($10,000 due yearly.)
Bonded debt Mar. 15,'99..$523,288
Floating debt..... 27,000
Total debt..... 550,288
Tax valuation, real.....10,044,640
Tax valuation, personal 3,153,970
Total valuation 1898...13,238,610
Assessm't about 40 p.c. actual val.
Total tax (per $1,000) '98...$32'70
Population in 1890 was.....33,220
Population in 1898.... 50,167

INTEREST on the water-works bonds of 1901 is payable at the Park National Bank, New York City; on all other bonds at the office of the City Treasurer.

YOUNGSTOWN SCHOOL DISTRICT.—W. N. ASHBAUGH, Clerk.

LOANS— *When Due.*
5s, ..., $28,000....Sept. 1907-08
Bonded debt Dec. 13,'98 $144,000
Assessed val'tion '97..$14,150,660

Assessment about ⅓ actual value.
School tax (per $1 000) '98.$10 00
Population 1898 (est.).....50,000

ZANESVILLE.—C. N. BAINTER, City Clerk.

This city is the capital of Muskingum County.

LOANS— *When Due*

CEMETERY BONDS—
5s, semi-an., $10,000 July 1, 1908

FIRE DEPT. BONDS (refunding).
4½s, M&S, $10,000....Mar. 1, 1900

REFUNDING BONDS—
4s, A&O, $79,000.....Oct. 1, 1915
3½s, A&O, 30,000....Oct. 1, 1919
Subject to call after Oct. 1, 1909

LOANS—		When Due.
WATER W'RKS BONDS (refund'g).		
5s, semi-an.	$25,000	July 1, 1913
4½s, A&O,	30,000	Apr. 1, 1906
4½s, J&J,	60,000	July 1, 1907
4½s, A&O,	20,000	Oct. 1, 1909
4½s, A&O,	70,000	Apr. 1, 1913
4½s, J&J,	50,000	May 1, 1916
REFUNDING WATER BONDS—		
4s, A&O.	$125,000	Oct. 1, 1915
ZANESVILLE RAILWAY (refund'g).		
4½s, J&J,	$25,000	July 1, 1905
4½s, J&J,	14,000	Jan. 1, 1910
NATURAL GAS, ETC. (refunding).—		
4½s, M&N,	$40,000	May 1, 1905

LOANS—		When Due.
SPECIAL ASSESSM'T BONDS (1890).		
6s, M&S,	$70,000	Sept. 1, 1897
(Part due yearly). to Sept. 1, 1905		
STREET PAVING BONDS—		
6s,	$28,010	1898 to '02
5s, M&S,	17,400	Mar., '00-'04
5s, M&S.	13,200	Sept. 1900-'09
5s, Oct.,	17,558	1900-1904

Bonded debt Mar. 24, '99. $558,000
Tax valuation 1898.....9,073,811
Assessment about ⅓ actual value.
Total tax (per $1,000) '98...$27·30
Population in 1890 was.....21,009
Population 1899 (est) abt. 25,000

INTEREST is paid at Nassau Bank, N. Y. C., or at Treasurer's office.

ADDITIONAL STATEMENTS.

In the table below we give statements regarding all minor civil divisions in the State of Ohio which have reported an indebtedness of over $25,000 and which are not represented among the foregoing detailed reports. We have added in each case the population from the Census of 1890.

Place—	Total Debt.	Interest Rate.	Maturity.	Assessed Valuation.	Population in 1890.
Ada S. D., Harden Co.....	34,000	5 & 6	'99-'12	.....	.....
Ada, Harden Co.....	40,000	6	'99-'01	438,070	2,079
Bellevue, Huron & Sandusky Counties.....	63,400	5 & 6	'98-'12	696,954	3,052
Blanchard (Tp.) Putn. Co..	35,000	3½	'00-'11	700,000	1,688
Blanchester, Clinton Co..	34,000	6	'06-'25	375,842	1,196
Bluffton, Allen Co.....	25,000	5 & 6	'00-'15	313,262	1,290
Bryan, Williams Co.....	63,800	5 & 6	'99-'20	930,700	3,068
Cambridge S.D, Guern. Co.	35,000	5	'99-'08	.....	.....
Canal Dover S. D., Tuscarawas Co.....	47,000	5 & 6	'99-'17	.....	.....
Canal Dover, Tuscar Co....	64,000	5	'99-'02	1,398,640	3,470
Carey, Wyandot Co.....	35,000	6	'99-'13	507,540	1,605
Carrollton, Carroll Co.....	28,000	5 & 6	'03-'23	426,070	1,228
Chagrin Falls, Cuyaho. Co.	35,000	6	'01-'22	150,100	1,243
Cin'nati S. D. Ham. Co...	618,600	3½ to 6	'98-'36	.....	.....
Columbiana, Colum. Co...	35,000	5	1914	440,310	1,112
Conneaut, Ashtabula Co...	48,000	5	'06-'18	1,196,740	1,163
Cranberry Tp., Crawf'd Co.	25,000	6	'98-'08	537,360	1,662
Crane, Wyandot Co.....	45,000	6	'99-'07	884,000	4,903
Delaware, Delaware Co...	27,510	6	1908	3,473,620	8,274
Defiance County.....	43,500	6	'99-'05	7,763,123	25,769
Delphos, Allen & Van Wert Counties.....	103,000	5 & 6	'00-'26	1,151,077	4,516
Dennison (V.), Tuscarawas Co.....	40,000	6	'99-'22	770,000	3,780
East Cleve., Cuyahoga Co.	60,000	4	1918	683,570	.....
E. Cleve. S.D., C'yaho'a Co..	33,000	5	'99-'16	.....	.....
East Palestine, Columb. Co.	32,600	5 & 6	'98-'18	447,000	1,816
Eaton, Preble Co.....	55,000	6	'99-'14	1,785,963	2,934
Erie County.....	42,000	5	'99-'04	14,823,850	35,462
Fern Bank, Hamilton Co...	26,521	6	'99-'17	.....	367
Findlay, U. S. D., Hancock County.....	122,000	5 & 6	'01-'25	.....	.....
Geneva S. D., Ashta'la Co.	30,000	4	'00-'19	940,970	*3,000
Germant'n, Montgom'y Co.	29,000	9	1899	852,570	1,437
Gibsonburg, Sandusky Co.	38,750	6	'04-'11	261,110	585
Guernsey Co.....	30,000	5	'99-'04	8,609,331	28,645
Hartwell, Hamilton Co....	72,125	5 & 6	'99-'27	1,030,080	1,507
Hartw'll S.D., H'milton Co.	30,400	6	'98-'21	.....	.....
Hillsb'ro S. D., Highl'd Co.	35,000	5	1939	.....	.....
Hillsboro, Highland Co....	88,500	5 & 6	'05-'33	1,700,951	3,620
Ironton S. D., Lawrence Co	36,000	5	'99-'12	.....	.....
Jackson Tp., Crawford Co.	30,500	6	'11-'20	234,200	3,248
Kenton, U.S.D., Hardin Co.	42,500	6	'99-'15	.....	.....
Lakewood, Cuyahoga Co..	44,225	5 & 6	'98-'16	1,266,845	.....
Lebanon, Warren Co.....	71,765	5	'00-'22	1,481,353	3,050
Lebanon S. D., Warren Co.	25,000	5	'98-'08	.....	.....
Lectonia, Columbiana Co..	36,500	5 & 6	yearly.	646,890	2,826
Lima U. S. D., Allen Co....	25,000	5	'99-'07	.....	.....
Lisbon, Columbiana Co....	68,300	6	'99-'21	796,160	.....
Lorain, S. D., Lorain Co...	67,500	5 & 6	1916	.....	.....
Loudon Twp., Seneca Co.	20 000	4	'00-'20	903,000	1,321
Marietta S. S. D., Wash. Co	32,000	5	1914	.....	.....
Marion U. S. D., Marion Co.	70,000	5½	1916	.....	.....
Martin's Ferry, Belm't Co.	204,000	5, 5½, 6	'99-'25	2,050,253	6,250
Martin's F'y S.D., B'lm't Co.	73,300	5 & 6	'00-'44	.....	.....
Maumee, Lucas Co.....	77,000	5	'16-'28	.....	1,645
Meehan'sv. S.D., Ch'mp. Co	26,000	5	'00-'22	.....	.....
McConnellsv., Morgan Co.	25,700	5 & 6	'99-'12	835,521	1,771
Medina, Medina Co	30,500	5 & 6	'99-'17	896,729	2,073
Middlet'n S.S. D., Butler Co	68,000	5	yearly to '16	.....	.....
Monroeville, Huron Co....	34,500	5 & 6	'00-'30	425,040	.....
Montpelier, Williams Co...	33,000	6	'00-'33	281,150	1,293
Mt. Vernon S. D., Knox Co..	25,000	6	yearly.	.....	.....
Napoleon, Henry Co.....	95,000	5 & 6	yearly.	729,860	2,764
Nelsonv. S. D., Athens Co..	50,500	5	'08-'13	796,040	.....
Newark City S. D., Licking Co	33,500	5	'99-'05	.....	.....
Newark Tp., Licking Co...	50, 00	6	'99-'12	917,259	15,286
Newcomerstown, T'scar Co	39,000	6	'99-'14	527,510	1,241
Oxford, Butler Co.....	56,000	4½-5-6	ye'ly to '34	728,965	1,922
Painesv. S. D., Lake Co..	52,500	4½-5	'03-'21	.....	.....
Painesv. Vill'ge, Lake Co.	171,500	5 & 6	'99-'26	2,511,140	4,755
Paulding, Paulding Co....	53,000	6	1909	372,631	1,879
Piqua S. S. D., Miami Co..	97,000	5 & 6	'99-'13	.....	.....
Pleasant, Putnam Co.....	35,000	6	'03-'23	658,301	3,286
Pleasant Ridge, Ham. Co.	112,731	5 & 6	'99-'19	427,410	1,027
Polk, Crawford Co.....	45,000	6	1907	495,990	7,200
Pultney Twp., Belmont Co	120,000	5	'06-'17	938,652	12,857
Reading, Hamilton Co....	49,000	5	'98-'37	682,200	.....
Riley (Tw'p), Putnam Co.	33,000	5½ & 6	'05-'10	634,803	1,566
Ripley, Brown Co.....	53,850	5	1905	802,142	2,483
St. Mary's S. D., Augl. Co.	36,500	6	'99-'13	.....	.....
St. Mary's Vill'ge, Aug. Co.	122,500	5 & 6	'99-'30	986,770	3,000
Salem S. D., Columb. Co..	67,000	5 & 6	'99-'21	.....	.....
Salineville, Columbiana Co	40,800	6	1922	374,950	2,369
Sharon Tp, Richland Co..	25,000	6	'03-'23	655,770	2,963
Shelby County.....	74,650	6	'99-'06	11,513,400	24,707
Smithfield & Portland, Pike Dist., Jeff. Co.....	61,000	5	1900	.....	.....
Tiffin Sch. Dis., Seneca Co.	41,000	6	'99-'03	.....	.....
Tippecanoe, Miami Co ...	27,686	6	1912	650,970	1,465
Tippecanoe, S. D., Mia. Co.	27,000	5 & 6	'06-'13	.....	.....
Toledo Board of Educat'n, Lucas Co.....	570,000	4-4¼-4½	'04-'29	.....	.....
Troy S. D., Miami Co....	26,794	5	1902	.....	.....
Urbana S. D., Champ'n Co.	42,000	5 & 6	'99-'15	.....	.....
Urbana City, Champ'n Co.	293,000	4½-5-6	'99-'11	3,465,732	6,510
Van Buren, Putnam Co...	40,000	6	1902	610,262	3,444
Van Wert County.....	67,000	5	'01-'18	9,317,320	29,169
Vinton County.....	29,000	6	'99-'02	3,215,098	16,045
Warren City, Trumbull Co.	105,000	4½-5	1905	3,179,015	5,973
Warren City S.D., Trum. Co.	$37,000	4-4½-5	1920	.....	.....
Wausseon, Fulton Co..	25,600	6	'99-'24	$492,510	2,060
Wayne County.....	27,950	6	'99-'03	20,950,222	39,005
Willoughby, Lake Co.....	33,300	5	'99-'15	609,770	1,219
Wilmington, Clinton Co...	47,000	5	'00-'18	1,787,196	3,079
Winton Place, Hamilton Co.	54,132	5 & 6	'98-'15	555,840	.....
Wyandot County.....	118,750	6	'98-'17	11,259,020	21,722
Wyoming, Hamilton Co...	61,940	5 & 6	'98-'02	1,172,790	1,454
Zanesv. S. D., Muskin. Co.	80,000	4	'14-'15	.....	.....

* Estimated.

State of Indiana.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act May 7, 1800) -	July 4, 1800
Admitted as a State (Act Apr. 19, 1816) - -	Dec. 11, 1816
Total Area of State (square miles) - - -	36,350
State Capital - - - - - -	Indianapolis
Governor (term exp. 2d Monday, Jan., 1901) -	James A. Mount
Secretary of State (term expires Jan., 1901) - -	Union B. Hunt
Auditor (term expires Jan., 1901) - - -	W. H Hart
Treasurer (term expires Feb., 1901) - -	Leopold Levy

Legislature meets biennially in odd years on the Thursday after the first Monday in January, and sessions are limited to sixty-one days.

HISTORY OF DEBT.—The historical details of Indiana's State debt from 1832 up to 1894 will be found in the STATE AND CITY SUPPLEMENT of April, 1894, pages 85 and 86.

Indiana's credit stands high now, about all of its debt being in 3 and 3½ per cent bonds; the details of the State's outstanding obligations are as follows:

FOREIGN DEBT.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
School fund refunding.....r.	3	J & D	June 18, 1909	$3,825,000
Stock certificates.....	int.	ceased	past due	4,470
Do do	int.	ceased	past due	2,145
Temporary loan (refunding).	3½	A & O	Apr. 1, 1915	585,000
		Optional after Apr. 1, 1910		
Do do (refunding)..	3½	M & N	May 1, 1915	500,000
		Optional after May 1, 1910.		

DOMESTIC DEBT—NON-NEGOTIABLE.

Held by Purdue University..	5	Q.—J.	.....	$340,000
Held by Indiana University..	5	M & N	.....	144,000

OPTIONAL.—The foreign debt bonds are all subject to call.

INTEREST and principal of foreign debt bonds are payable at the office of Winslow, Lanier & Co., New York. Interest on the $144,000 at Bloomington, Ind.

TOTAL DEBT, ETC.—The following statement shows Indiana's total debt, the foreign and domestic debt, and the annual interest, etc.

	Mar. 1, '99.	Mar. 1, '98.	Nov. 1, '97.	Nov. 1, '96.
Foreign debt.....	$4,916,615	$5,510,000	$5,716,615	$6,436,615
Domestic debt.....	484,000	484,000	484,000	484,000
Total debt.....	$5,400,615	$5,994 000	$6,200,615	$7,920,615
Int. on foreign debt..	152,725	$170,725	$176,725	$200,025
Int. on domestic debt.	24,200	24,200	24,200	24,200
Total annual int..	$176,925	$194,925	200,925	$224,225

ASSESSED VALUATION.—The following table shows the total valuation of real and personal property and the State tax rate (per $1,000) *for the general fund* for the years indicated.

Years.	Valuation.	State tax.	Years.	Valuation.	State tax
1899....	$1,343,099,379.....	$0·90	1885....	793,526,079.....	$1·20
1898....	1,285,965,056.....	0·90	1880.....	$728,944,231.....	1·20
1897....	1,292,641,237.....	0·90	1875.....	897,739,783.....	1·50
1895....	1,286,050,531.....	0·90	1870.....	662,283,178.....	1·50
1894....	1,295,106,415.....	1·00	1865.....	567,381,553.....	2·00
1893....	1,302,310,250.....	1·00	1860.....	455,011,378.....	1·50
1891....	1,255,256,038.....	1·20	1855.....	301,858,474.....	2·00
1889....	843,483,466.....	1·20	1850.....	138,362,085.....	2·50

The total tax rate (per $1,000) for 1899 was $2 96⅔, including Benevolent Institution tax $0·50, school tax $1·10, State debt sinking fund tax $0·30, and Educational Institution tax $0·16⅔, in addition to the general fund tax of $0·90 as given above.

DEBT LIMITATION.—In the present Constitution of Indiana, which went into effect November 1, 1851, superseding the Constitution adopted in 1816, there are explicit provisions limiting the power of both the State and its municipalities to contract debt.

FIRST, as to the State, Section 5 of article 10 provides that no debt except to meet casual deficits in revenue, to pay interest, to repel invasion &c. can be contracted. The section in full is subjoined.

CREATION OF DEBT FORBIDDEN.—No law shall authorize any debt to be contracted on behalf of the State except in the following cases: To meet casual deficits in the revenue; to pay interest on the State debt; to repel invasion, suppress insurrection, or, if hostilities be threatened, provide for the public defense.

In the sixth section of the same article the last clause prohibits the assumption by the State of the debts of any municipality or corporation. The clause referred to reads as follows.

Nor shall the General Assembly ever on behalf of the State assume the debts of any county, city, town or township, nor of any corporation whatever.

SECOND, as to municipalities, the provision contained in the Constitution seems to be equally clear and emphatic, and, as will be found, fixes the limit at 2 per cent of the valuation. It is article 13 of that instrument which relates to this subject, and we give the article in full below.

LIMITED—EXCESS VOID.—No political or municipal corporation in this State shall ever become indebted in any manner or for any purpose to an amount in the aggregate exceeding two per centum on the valuation of the taxable property within such corporation, to be ascertained by the last assessment for State and County taxes previous to the incurring of such indebtedness; and all bonds or obligations in excess of such amount given by such corporation shall be void; *Provided*, That in time of war, foreign invasion, or other great public calamity, on petition of a majority of the property owners in number and value, within the limits of such corporation, the public authorities in their discretion may incur obligations necessary for the public protection and defense to such an amount as may be requested in such petition.

It should be said in connection with the above that several laws have been enacted since the foregoing constitutional limit was adopted (March 14 1881), and bonds have been issued by counties thereunder *beyond the 2 per cent limit*, for the construction of "free gravel, stone or other macadamized roads." Several such laws were passed at the 1899 session of the Legislature, all of which we now have in our possession. We wrote the Attorney General of Indiana in March, 1899, for his opinion as to the constitutionality of these road laws. Under date of April 22, 1899, he replied, stating that in the case of Strieb vs Cox, Treas., 111 Ind., the Supreme Court of Indiana held that gravel road bonds are not properly indebtedness of the county—hence do not come within the inhibition of Section 13 of the Constitution.

THIRD, counties (but no other kind of municipality) are prohibited from subscribing for any stock in a corporation unless paid for at time of such subscription. The section which covers this subject is section 6 of article 10, and is as follows.

Counties cannot take stock. No county shall subscribe for stock in any incorporated company unless the same be paid for at the time of such subscription; nor shall any county loan its credit to any incorporated company, nor borrow money for the purpose of taking stock in any such company; nor shall the General Assembly ever on behalf of the State assume the debts of any county, city, town or township, nor of any corporation whatever.

The prohibition which this section contains applies, as already stated, only to counties. Consequently the Legislature was at liberty to authorize cities to subscribe to the stock of railroads, as it did by a general law passed in 1867 granting the power to subscribe to the stock of any railroad running into or through any city or near its corporate limits. Other laws of a somewhat similar character have been passed at other dates. We notice one law too which authorizes counties bordering on the State line to subscribe for railroad stock and to issue bonds for the purpose of paying the subscription. In view of the above section this grant of power extended to counties would seem to be at least questionable.

COUNTIES are apparently restricted by statute to a lower than the Constitutional limit of 2 per cent in the matter of creating certain kinds of debt. For instance, Section 5749 of the Revised Statutes authorizes any county to issue bonds when necessary to construct, complete or repair court house, jail or other county buildings, or to fund existing debt; in those cases county commissioners may borrow for that purpose not exceeding 1 per cent on assessed valuation and issue bonds therefor.

Limit of one per cent may be exceeded in counties for funding purposes in certain cases where the aggregate indebtedness in 1879 exceeded one per cent (see Revised Statutes, Section 816); also for temporary loans (see Revised Statutes, Section 5818).

Also (if the laws that have been passed are constitutional), the limit *of 2 per cent* may be exceeded for the purpose of making gravel roads (see above), the Supreme Court having decided that gravel road bonds are not properly an indebtedness of the county.

In addition to the foregoing, general statutes have been passed by the Legislature granting general powers to cities and towns of fifteen thousand inhabitants or over to issue bonds for legitimate corporate purposes, subject, however, to the Constitutional limit of 2 per cent on valuation. But we have not the space to set out here the details, or the details of the other legislation applicable to cities of larger and smaller population, and covering specific purposes, such as water works, &c.

POPULATION OF STATE.—The population of Indiana has been as follows in the years named.

1897	2 867,036	1860	1,350,428	1830	343,031
1890	2,192,404	1850	988,416	1820	147,178
1880	1,978,301	1840	685,866	1810	24,520
1870	1,680,637				

Between 1860 and 1870 the increase was 330,209, or 24·45 per cent, between 1870 and 1880 297,664, or 17·71 per cent, and between 1880, and 1890 214,103, or 10·82 per cent.

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF INDIANA.

NOTE.—*For reports not found in alphabetical order among the following, see "Additional Statements" at the end of this State.*

ADAMS CO.—JONAS NEUENSCHWANDER, Treas.

County seat is Decatur.

LOANS—	When Due.		
Bonded debt Sept. 1, 1899	$45,000	Total valuation 1899	$10,516,810
Floating debt	18,000	Total tax rate (per M.) '99	$9·70
Sinking fund	800	Population in 1890 was	20,181

INTEREST on the redemption bonds is payable at New York.

ALEXANDRIA.—This city is in Madison County.

Total debt Mar. 25, 1898.	$59,500	Population in 1890 was	715
Tax valuation 1897	1,600,000	Population in 1880 was	488
Real valuation	4,000,000	Population in 1896 (est.)	7,000

ALLEN COUNTY.—WM. MEYER, Jr., Audit'r.

County seat is Fort Wayne. [$200,000 bonds are advertised for sale Oct. 26.]

COURT HOUSE BONDS.			
4s, ...$525,000	1906-'35	Total valuation 1894	$42,691,185
Bonded debt Sept. 15, '99	$525,000	Assessment abt. 60% actual value.	
Tax valuation, real	34,838,240	State & Co. tax (per M.) '00	$8·12
Tax valuation, person'l.	7,431,125	Population in 1890 was	66,689

INTEREST is payable by Winslow, Lanier & Co., New York City.

ANDERSON.—M. M. DUNLAP, Mayor. FRANK G. EPPLY, City Clerk.

This city is the county seat of Madison County.

LOANS—	When Due.		
FUNDING BONDS—1879-1893—		REFUND. WATER B'DS.—(Con.)—	
6s, semi-an., $26,000.	Feb. 14, 1913	5s, J&J, $5,000	July 1, 1917
6s, semi-an., 27,000.	Nv. 15, 1900-'08	..s, ..., 60,000	Aug. 1, 1918
($3,000 due yearly.)		Total debt Mar. 1, '99	$151,500
5s, M&N $4,000	May 1, 1917	Tax valuation 1897	7,070,340
SCHOOL BONDS—1890—		Actual valuation	24,000,000
6s, semi-an., $20,500.	Aug. 1, 1910	City tax rate (per M.) '98	$13·00
REFUNDING BONDS,		Population in 1890 was	10,741
4½s, , $7,000	July 1, 1919	Population in 1899 (est.)	27,000
REFUNDING WATER BONDS—			
5s, J&J, $9,000	July 1, 1917		

OPTIONAL.—The school bonds, and the funding bonds due in 1913, are subject to call ten years from date of issue.

INTEREST is payable at Fourth National Bank of New York City

BARTHOLOMEW CO.—SAMUEL W. FITCH, Auditor.

County seat is Columbus.

LOANS—	When Due.		
COUNTY FUNDING BONDS—		Gravel road bonds (additional)	$44,979
5½s, J&D, $8,000	1900	Total valuation 1898	15,117,000
BRIDGE FUNDING BONDS—		Assessment about actual value.	
5s, M&N, $25,000	1901 to 1905	County tax rate (p. $1,000)	$10·30
$5,000 due yearly.		Population in 1890 was	23,867
Total debt Jan. 1, '99	$41,000		

INTEREST on 5½ per cent bonds is payable at Nat. Branch Bank of Madison and on 5s at First Nat. Bank of Columbus, Ind.

BLACKFORD CO.—J. P. RAWLINGS, Treas.

County seat is Hartford City.

LOANS.	When Due.		
COURT HOUSE BONDS.		Assessed valuat'n, real.	$5,412,665
5s, J.&J, $60,000	1903 to 1907	Assessed val'n, pers'l	1,656,115
(Part due yearly.)		Total valuation 1898	7,068,780
5s, A&O, $59,000	1907 to 1913	Assessment is ¾ actual value.	
(Part due yearly.)		State & Co. tax (per M) 1899.	$5·50
Bonded debt Feb. 1, '99.	$119,000	Population in 1890 was	10,461
		Population in 1899 (est.)	19,000

INTEREST is payable by Winslow, Lanier & Co., New York.

BRAZIL.—HOMER M. BAILY, Mayor. JOSEPH W. WILLIAMS, City Clerk.

This city is in Clay County.

LOANS—	When Due.		
SCHOOL HOUSE—		REFUND'G WATER W'KS—(Con.)—	
6s, M&N, $10,000	Nov. 1, 1901	..s, M&S, 6,000	Sept. 1, 1906
6s, M&N, 15,000	1910-1915	Bonded debt Aug. 11, '99	$86,500
6s, M&N, 8,000	Nov. 1, 1917	Net floating debt	7,790
6s, M&N, 4,500	Nov. 1, 1918	Total debt Aug. 11, '99	94,290
6s, ..., 4,000	1910	Water debt (included)	42,000
REFUNDING SCHOOL.		Tax valuation, real	1,886,210
4s, J&J, $3,000	———	Tax valuation, personal.	722,615
WATER-WORKS—		Total valuation 1898	2,608,825
6s, J&J, $4,000	July 1, 1904	Assessm't about 7/10 actual value.	
6s, M&N, 25,000	1905-1910	Tax rate (per $1,000), '99	$10·00
4s, J&J, 3,000	Jan. 1, 1906	Population in 1890 was	5,905
REFUNDING WATER WORKS—		Population in 1899 (est.)	9,500
6s, J&J, $4,000	July 1, 1905		

TAX FREE.—All bonds are exempt from taxation since 1893.

CLARK CO.—HERMAN H. HEATON, Auditor.

County seat is Jeffersonville.

LOANS—	When Due.		
FUNDING BONDS—		Tax valuation personal	$4,728,842
5s, J & D, $90,000	1900 to 1908	Total valuation 1899	12,805,099
($10,000 due yearly on June 1)		Assessment about ¾ actual value.	
Interest is payable in New York.		State & Co. tax (per M.) '99	$7·40
Total debt Jan. 1, '99	$100,000	Population in 1890 was	30,259
Tax valuation, real	8,076,257	Population in 1899 (est.)	35,000

CLAY CO.—County seat is Brazil.

LOANS—	When Due.		
GRAVEL ROAD BONDS—		Assessed val'n, pers'l	$2,691,791
5s ann., $68,000	Nov., '99-'08	Total valuation 1898	10,872,748
6s, , $16,200.	June 1, 1901-'10	Total valuation 1899	12,059,614
Jail bonds	$15,000	Assessment about ½ of actual value	
Funding bonds	20,000	State & Co. tax (per M.) '99.	$7·166
Total debt June 15, '99	35,000	Tax rate (per $1,000)	14·50
Gravel road bonds (add'l)	229,500	Population in 1890 was	30,536
Assessed valuat'n, real	8,180,937	Population in 1899 (est.)	40,000

INTEREST is payable at the Third Nat. Bank, New York.

COLUMBUS.—This city is in Bartholomew County.

LOANS.	When Due.		
CONSOL. FUNDING, SERIES A & B.		Floating debt	$2,000
5s, J&J, $7,000	Jan. 1, 1907	Total debt June 1, 1899.	72,000
FUNDING BONDS—		Sinking fund	4,833
5s, J&J, $8,000	Sept. 3, 1915	Net debt June 1, 1899	67,167
REFUNDING BONDS—		Tax valuation, real	2,703,330
4s, ..., $44,000	Jan. 1, 1909	Tax valuation, person'l	1,722,715
WATER-WORKS BONDS—		Total valuation 1898	4,426,045
5s, J&J, $15,000	Sept. 3, 1915	Assessment about ⅓ actual value.	
Interest payable in New York.		Total tax rate (per M.) '98	$22·61
Bonded debt June 1, '99.	$70,000	Population in 1890 was	6,719
		Population 1899 (estim't'd)	11,000

All bonds are subject to call after 10 years from date of issue.

INTEREST on the consol. funding bonds is payable at Winslow Lanier & Co., New York.

CRAWFORDSVILLE.—

This city is in Montgomery County.

LOANS—	When Due.		
REFUNDING BONDS 1898—		Tax valuation, real	$2,531,055
4½s, $20,000		Tax valuation, person'l	1,452,860
Bonded debt Feb. 15, 1898	$35,000	Total valuation 1897	3,983,915
Floating debt	15,000	Assessment about ¾ actual value.	
Total debt	50,000	Tax rate (per $1,000) '98	$13·40
Sinking fund	5,000	Population in 1890 was	6,089
Net debt Feb. 15, 1898	45,000	Population 1897 (est.) was	8,000

TAX FREE.—The bonds of this city are exempt from taxation.

DAVIESS COUNTY.—County seat is Washington.

LOANS—	When Due.	
COUNTY BONDS—		
$25,000	Apr. 15, 1900	
Total debt Feb. 4 1899		$35,000

Assessed val'n 1898...$11,267,255
State & Co. tax (per M.),'99 7·00
Population in 1890 was....26,227

DEARBORN CO.—County seat is Lawrenceburgh

LOANS—	When Due.	
FUNDING BONDS—		
Bonds of '95, $30,000	Nov. 1, 1915	
Tot. bonded debt June 1, '98		$30,000
Tax valuation, real		$5,217,170

Tax valuation, person'l $3,773,070
Total valuation 1897.. 8,990,240
Actual valuation (est.).14,000,000
Population in 1890 was.....23,364
Population in 1880 was.....26,671

DECATUR.—J. W. TEEPLE, Chairman Fin. Com.

This city is in Adams County.

LOANS—	When Due.	
STREET IMPT. BONDS—		
6s, Dec., $10,400 ($1,300 on May 1.)	1900-1907	
Tot. gen. debt Jan. 1, '99		$20,000
Water debt (additional)		46,000
Elec.-Light Plant (add'l)		13,000
School debt (additional)		21,000

Assessed valuat'n, real. $844,670
Assessed val'n, pers'l.. 684,410
Total valuation 1898.. 1,529,086
Tax rate (per $1,000) '99...$19·60
Real valuation.....$5,000,000
Population in 1890 was.....3,142
Population in 1880 was.....1,905
Population 1898 (estimated).5,500

DECATUR CO.—D. C. ELDER, Treasurer.

County seat is Greensburgh.

LOANS—	When Due.	
COURT HOUSE BONDS—		
5s, ..., $35,500	1910	
Total debt June 1, 1899.		$38,500
Assessed val'n, real		7,513,040
Assessed val'n, pers'l		3,003,770

Total valuation 1899..$10,516,810
Assessment is ¾ actual value
State & Co. tax (per M.), '99.$6·866
Population in 1890 was....19,2 7
Population in 1880 was....19,7 9
Population in 1899 (est)...20,000

DELAWARE CO.—D. A. LAMBERT, Treas.

County seat is Muncie.

LOANS—	When Due.	
COURT HOUSE BONDS—		
5s, M&N, $146,000 ($10,000 due yearly.)		
Interest is payable in New York.		
Bonded debt June 1, '99		$146,000
Floating debt		$10,527
Total debt June 1, 1899		156,527

Sinking fund..... $7[illegible],000
Net debt June 1, '99.... 81,526
Tax valuation, real.....14,482,899
Tax valuation, person'l 7,730,125
Total valuation 1899..22,212,924
Assess. about ⅔ of actual value.
State & Co. tax (per M.) '99..$6·86⅔
Population in 1890 was.....30,131

DELPHI.—{FRANK ROBISON, Mayor. JAS. M. RAMEY, Treasurer.

This city is in Carroll County.

LOANS—	When Due.	
RAILROAD BONDS—		
7s, g. A&O. $22,000	April 1, 1908	
SCHOOL BONDS—		
5s, M&N, $10,000 g	Nov. 1, 1907	
WATER BONDS—		
7s, g. J&J, $15,000 g	July 1, 1911	
Subject to call on 60 days' notice.		

Bonded debt Jan. 1, '99.. $32,000
Water debt (additional). 15,000
Tax valuation, real..... 769,529
Tax valuation, personal. 415,268
Total valuation 1898....1,184,797
Assessm't is about ¾ actual value.
Total tax per $1,000 1899..$27·40
Population in 1890 was.....1,923

TAX FREE—All of the city's bonds are exempt from taxation.

INTEREST on the railroad and school bonds is payable at Delphi; on the water bonds at Chicago.

DUNKIRK.—B. P. HUNT, Treasurer.

This city is in Jay County.

LOANS—	When Due.	
PURCHASING AND STREET BDS.—		
6s, J&J, $2,121	1899-1903-4	
6s, A&O, 1,900 (Part due yearly.)	1903	
SCHOOL BONDS—		
6s, M&S, $1,500	$500 biennially	
6s, J&J, 8,000	500 annally	
6s, M&S, 4,500 ($500 due yearly.)	1915	

WATER WORKS BONDS—
6s, M&S, $12,000.....1915
($500 due yearly.)
Bonded debt Aug. 15, '99.$28,479
Floating debt about. 800
Total debt Aug. 15, 1899.. 29,279
Tax valuation 1899.....711,320
Assessment is 2-5 actual value.
Total tax rate (per M.) '98..$34·80
Population in 1890 was.....1,024
Population in 1899 (est.).....5,000

INTEREST on $13,000 school bonds is payable at Dunkirk; on all others at New York.

ELKHART.—{PETER TURNER, Mayor. P. P. ABEL, Treasurer.

This city is in Elkhart County.

LOANS.	When Due.	
FUNDING BONDS—		
5s, M&N, $12,000 ($3,000 due yearly on May 1)	1900-1903	
5s, M&S, $20,000 ($4,000 due yearly on Sept. 1)	1903-1907	
4½s, J&D, $25,000	Dec. 1, 1915	
HIGH SCHOOL BONDS:		
5s, J&J, $12,000 ($2,000 due yearly on July 1)	1900-1905	

Bonded debt Feb. 15, '99. $74,000
City has no floating debt.
Tax valuation, real.....$4,020,945
Tax valuation, personal 1,134,890
Total valuation, 1898.. 5,155,835
Assessment about 5/8 actual value.
Total tax (per $1,000) '99...$25·20
Population in 1890 was.....11,360
Population in 1880 was.. 6,953
Population 1899 (estimat'd)17,000

INTEREST on the funding bonds of 1915 is payable in New York City; on all other bonds at the Treasurer's office.

TAX FREE All city bonds are exempt from taxation

ELKHART CO.—E. L. D. FOSTER, Auditor.

County seat is Goshen.

LOANS—	When Due.	
COUNTY BONDS—		
4½s, ..., $40,000	Feb. 1, 1900	
($10,000 due y'rly) to Feb. 1, 1903		
FUNDING BONDS—		
5s, M&S, $50,000	Mar. 1, 1904	
($5,000 due y'rly) to Mar. 1, 1913		

Bonded debt Jan. 1, 1899 $90,000
Tax valuation 1898....21,235,650
Tax rate (per $1,000) '00.....$[illegible]·80
Real valuation (est'd). 50,000,000
Population in 1890 was.....39,201
Population 1899 (estimat'd)52,000

INTEREST on funding bonds is payable at County Treasurer's office.

ELWOOD.—WILLIAM A. HUPP, Treasurer.

This city is in Madison County.

Bonded debt Feb. 1, '99. $102,5[illegible]0
Sinking fund assets..... 13,739
Net debt Feb. 1, 1899... 88,768
Assessed valuation, real.2,455,305
Assessed valuat'n, per'l.1,199,580

Total valuation 1898..$3,654,885
Assessment about ⅔ actual value.
Tax rate (per $1,000) 1898.$2[illegible]·80
Population in 1898 (est.) ..15,000

EVANSVILLE.—{WM M. AKIN, JR., Mayor. ANDREW C. RICHARDT, Comp.

Evansville is the County seat of Vanderburgh County. This city has entered into a contract to refund the bonds maturing in 191[illegible], provided that *all* of these issues may be secured by the contracting firm.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Series A	5	J & J	Jan. 1, 1912	$648,000
Do. B	4½	J & J	Jan. 1, 1912	326,000
Do. C	4	J & J	July 1, 1912	694,000
Water bonds	6	J & J	July 1, 1912	400,000
Refunding school bonds	5	J & D	1907	50,000
Old bonded debt	7	.....	.....	1,000
do do	6	.....	.....	36,000

INTEREST is payable by Winslow, Lanier & Co., New York.

TOTAL DEBT, ETC.—The total bonded debt January 1, 1899, was $2,118,000, including water debt of $400,000. In addition to this there is outstanding an old bonded debt of $37,000. The city has no floating debt. The city has started a sinking fund for the payment of the school bonds.

ASSESSED VALUATION (total) in 1898 was $27,294,4[illegible]5, including $20,760,580 for real estate and $6,533,845 for personal property; the city tax rate (per $1,000) was $10·70.

TAX-RECEIVABLE COUPONS.—All issues of Evansville city bonds carry tax-receivable coupons.

POPULATION.—The population in 1890 was 50,756; in 1880 was 29,280; in 1895 (estimated) 65,000.

FLOYD CO.—County seat is New Albany.

Total debt June 1, 1898.. $83,743
Assessed valuat'n, real. 9,750,385
Ass'd valuat'n, pers'al.. 2,834,035

Railroads..... $634,977
Total valuation 1897 ..13,219,397
Population in 1890 was.....29,458

FORT WAYNE.—{HENRY P. SCHERER, Mayor. HENRY C. BERGHOFF, Compt'r.

This city is the county seat of Allen County. The $15,800 of water-works bonds due in 1914 were issued by the town of South Wayne and assumed by the city upon annexation of the town. The water bonds have all been refunded into 3½ per cent bonds.

LOANS—	When Due.	WATER WORKS—		
REFUNDING RAILROAD LOANS—		6s, J&J,	$146,000	Jan. 15, 1900
4½s, A&O, $299,000	Oct. 10, 1913	6s, J&J,	15,800	July 10, 1914
		5s, J&D,	20,000	Dec. 31, 1899

INTEREST on 5% funding bonds is payable at the Hamilton Bank, New York; on all other bonds in New York.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows municipal debt on date named.

	Jan. 1, '99.	July 1, '98.	Jan. 1, '98.	Jan. 1, '97.
Total bonded debt	$665,800	$673,800	$673,800	$677,800
Sinking funds	29,763	32,700	21,966	14,254
Net debt	$636,037	$641,100	$651,834	$663,546
Water debt (included above)	$286,000	$281,800	$285,800	$285,800

The sinking fund receives yearly about 5 per cent of the taxes collected. The city has no floating debt.

ASSESSED VALUATION.—The city's assessed valuation (about two-thirds of actual value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Tax Rate per $1,000.
1898	$17,830,775	$5,008,585	$22,839,360	$18·60
1897	17,709,520	4,873,605	22,583,125	.....
1895	17,459,060	5,316,880	22,775,940	18·70
1890	.....	.....	19,629,540	.....
1880	.....	.....	13,450,075	.....

The tax rate for 1898 includes county tax, 5·30; city tax, $9·50; special school fund tax, $1·80. The city tax in 1897 was $9·25.

POPULATION.—In 1890 population was 35,393; in 1880 it was 26,880; in 1870 it was 17,718. In 1899 it was estimated at 52,000.

FRANKFORT.—This city is in Clinton County.

LOANS—	When Due.	
HIGH SCHOOL BONDS—		
4½s, A&O. $36,000	Oct. 1, 1909	
SEWERAGE BONDS—		
4½s, A&O, $22,000	Oct. 1, 1909	
Total debt Aug. 1, 1899		$58,000
Tax valuation, real		2,317,935

Tax valuation, person'l.$1,601,740
Total valuation 1899... 3,919,675
City tax (per $1,000) '98 $9·00
Average school tax '96. 2·10
Population in 1890 was.....5,913
Population in 1880 was.....2,800
Population 1899 (est.).....10,000

INTEREST is payable at the First Nat. Bank, New York City.

FULTON COUNTY.—Rochester is the county seat.

Court-house bonds, 5s....$121,500
Refunding bonds, 5s..... 35,000
Bonded debt Jan. 1, 1899 156,500
Assessed valuation, real.6,547,465

Assessed valu'n, pers'l $3,279,095
Total valuation 1899... 9,826,560
State & Co. tax (per M.) '99..$7·966
Population 1890.....16,746

GOSHEN.—I. D. WOLFE, City Clerk.

This city is in Elkhart County.

Bonded debt Sept. 1, '98. $[illegible]8,974
Floating debt 31,647
Total debt Sept. 1, 1898. 90,621
Assessed valuation '98..3,50 ,000

Assessment about ¾ actual value.
City tax (per $1,000) '98...$10·00
Population in 1890 was.... 6,033
Population in 1899 (est.)...10,500

GRANT COUNTY.—County seat is Marion.

Tot. gen. debt June 1, '98 $90,000
Gravel r'd bonds (addit'l) 121,000
Tax valuation 1899....20,787,745

Population 1890 was.....31,493
Population 1897 (estim'd)..60,000

GREENE COUNTY.—C. C. BALLARD, Treas.

County seat is Bloomfield.

LOANS—	When Due.	
ASSESSMENT BONDS—		
6s, J&J, $19,000	Jan. 1, '00-04	
6s, J&D, 5,000	Dec. 15, '99-03	
6s, J&J, 7,750	Jan. 21, '00-04	
6s, J&J, 3,000	July 1, 1900	
6s, Nov., 4,900	Nov. 15, 1900	
6s, Nov., 1,875	Nov. 15, 1899	
6s, J&D. 12,500	Dec. 13, '98-03	
COUNTY BONDS—		
6s, M&S, $20,000 (Subject to call after ten years.)	Sept. 15, 1905	

GRAVEL ROAD BONDS—
4-5-6s, $258,460.....
4½s, 32,000... .... to 1919
Gross debt Sept. 20, 1899.$74,000
(Gravel road bonds not included.)
Assessed valuat'n, real.$6 295,465
Ass'd valuation, per'l. 2,281,825
Railroads..... ... $82,793
Total valuation 1897... 9,4 0,083
Total valuation 1899...10,000,000
State & Co. tax (per M.) '99..$7·30
Population 1890 was.....24,379
Population 1897.....30,735

INTEREST is payable at the Continental Nat. Bank, New York City

GREENFIELD—S. A. CURRY, City Treasurer.

Greenfield is in Hancock County.

Net debt Aug. 4, 1[illegible]99.... $66,000
Water debt (included)... 33,000
Tax valuation 1899.....2,000,000

Tax rate (per M.) '99.....$21·60
Population in 1890 was.....3,100
Population in 1899 (est.)....6,500

HAMILTON COUNTY.—A. J. GIBBS, Treasurer.—County seat is Noblesville.

LOANS— *When Due.*
FUNDING BONDS—
6s, Aug., $20,000.....Aug.26,1903
5s, Jan., 20,000.....Jan. 2, 1906
5s, ..., 35,000.....Aug. 6, 1912
Bonded debt Oct. 1, '99... $75,000

Total valuation 1899..$15,854,415
Assessment is about ⅔ actual val.
Av. tax rate (per M.) '98....$13·60
Population in 1890 was.....26,123
Population in 1899.....35,000

INTEREST on $40,000 funding bonds is payable at Indianapolis; on $35,000 at Noblesville.

HAMMOND.—This city is in Lake County.

Total debt 1896..... $148,768
Water debt (included)... 25,000
Tax valuation 1896.....5,000,000

Real valuation.....$15,000,000
Population in 1890 was..... 5,428
Population in 1896 about..12,000

HARRISON CO.—County seat is Corydon.

LOANS— *When Due.*
FUNDING BONDS—
6s, Sept., $10,000...Sept, 24, 1900
Subject to call.
Interest payable in New York.
Bonded debt May 1, 1898.$31,000
Sinking fund..... 847

Net debt May 1, 1898.....$30,153
Floating debt (addit'l). 4,500
Total valuation 1899... 5,266,427
Assessment is ⅔ actual value.
Total tax (per $1,000) 1899. $9·40
Population 1890 was.....20,786
Population 1898 (estim'd)..22,000

HOWARD COUNTY.—JOHN A. MORRISON, Treasurer.—County seat is Kokomo.

Bonded debt Jan. 1, 1899..$30,000
Gravel r'd bonds (addit'l) 28,640
Assessed valuat'n, real.$9,310,135
Ass'd valuation, pers'l. 3,460,450

Total valuation 1898..$12,770,580
Assessment is 4-5 actual value.
State & Co. tax (per M) '99).$6·33
Population in 1890 was.....26,186

HUNTINGTON—Huntington is in Huntington County.

Net debt Aug. 5, 1899.....$35,900
Tax valuation, 1899.....3,995,055
Real valuation 15,000,000

Population in 1890 was.....7,328
Population in 1893 was 11,550

HUNTINGTON CO.—{W. F. SWAIM, Auditor. {JACOB W. JOHN, Treasurer.

County seat is Huntington.

Bonded debt Aug. 25, '99. $37,000
Sinking fund Aug. 25, '99. 6,290
Total valuation 1899..$15,000,000

Assessm't ½ to ¾ of actual value.
State & Co. tax (per M.) '99. $6·50
Population 1890 was.....27,644

INDIANAPOLIS.—{THOMAS TAGGART, Mayor. {E. M. JOHNSON, Comptroller.

Indianapolis is the county seat of Marion County.

LOANS— *When Due.*
BRIDGE BONDS—
3½s, J&J, $150,000...Jan.,'05-'14
FUNDING BONDS—
4s, J&J, $45,000.....Jan. 1, 1910
IMPROVEMENTS—
4s, J&J, $40,000.....Jan. 1, 1900
($10,000 due y'rly) to Jan. 1, 1903
PARK IMPROVEMENT BONDS—
4s, J&J, $350,000.....Jan. 1, 1927
STATION HOUSE BONDS—
4s, J&J, $150,000.....Jan. 1, 1927
REFUNDING BONDS—
4s, J&J, $200,000...July 1, 1915
4s, J&J, 109,500...Jan. 26, 1924
4s, J&J, 600,000...Mar. 1, 1924

REFUNDING BONDS—(COD.)
4s, J&D, $300,000...June 30, 1924
3½s, J&J, 110,000...Jan. 1, 1909
ANNEXED DIST. BONDS—
BRIGHTWOOD WATER B'DS—
6s, F&A, $18,000.....1900-1915
HOUGHVILLE SCHOOL B'DS—
6s&5s, $17,300.....1899-1915
MT. JACKSON SCHOOL B'DS—
6s, M&S, $500.....($100 y'rly)
WEST INDIANAPOLIS SCHOOL BONDS—
6s, J&J. $32,000.....1900-1912
FUNDING BONDS—
6s, ..., $43,000.....1908-1917

PAR VALUE OF BONDS.—Bonds are in pieces of $500 and $1,000

INTEREST is payable by Winslow, Lanier & Co., New York.

TOTAL DEBT, ETC.—

	Aug. 5, 1899.	*Jan.* 1, '99.	*Jan.* 1, '98.	*Jan.* 1, 1897.
Total funded debt....	$1,904,500	$1,904,500	$1,914,500	$1,424,500
Debt assu. by annex'n	110,900	112,900	116,000	.....
Total liabilities.....	2,015,400	2,017,400	2,030,500	.....

The city has no sinking fund.

ASSESSED VALUATION.—The city's assessed valuation (about 60 per cent of cash value) and tax rate have been as follows:

Years.	*Real Estate.*	*Personal Property.*	*Total Assessed Valuation.*	*Total Tax per $1,000*
1898.....	$86,783,715	$33,072,965	$119,856,680	$18·50
1897.....	85,160,245	32,586,425	117,746,670	17·30
1896.....	77,922,520	30,363,395	108,285,915	18·50
1895.....	74,454,630	31,183,230	105,637,860	16·50
1890.....	69,694,230	24,006,960	93,701,190	15·55
1887.....	35,765,855	14,719,765	50,485,620	18·20
1886.....	39,069,305	19,136,585	58,205,890	13·50
1880.....	.....	.....	48,099,940	16·00

POPULATION.—In 1890 population was 105,436; in 1880 it was 75,056; in 1870 it was 48,244; in 1899 was estimated at 195,000.

INDIANAPOLIS SCHOOL DISTRICT—{RANK L. REISSNER, {Asst. Sec. Bd. of Sch. Com.

This district includes the whole of the city of Indianapolis and reports the same assessed valuation.

LOANS— *When Due.*
BUILDING, REFUNDING, &C.—
5s, J&J, $100,000.July 1, 1902-11
4½s, J&J, 20,000....July 1, 1900
4s, M&S, 80,000....Mar. 1, 1900
4s, J&J, 500,000....1902 to 1926
(Various am'nts y'rly except in '11)
BUILDING NOTES—
6s, ..., $892·86....Dec. 1, 1899
COUPON NOTES—
5s, ..., $1,670.....Sept., 1900

COUPON NOTES—(Continued)—
6s, J&J, $79,467.July, 1900-02
4½s, J&J, 40,000 Jan. 1, 1903-13
4½s, M&N, 60,000.Nov. 1, 1910-24
4s, F&A. 40,000...Feb. 1, 1911
4s, M&S, 8,000...Mar 31, 1918
Total debt Sept. 20, 1899.$928,159
Library, school & compulsory education tax rate (per $1,000) 1899 .....$5·00
Population 1899 (est.).....195,000

JACKSON CO.—J. D. DURMENT, Auditor.

County seat is Brownstown.

LOANS— *When Due.*
BRIDGE FUNDING BONDS—
5s, A&O, $30,000.Oct. 15, 1900-05
$5,000 due yearly.
GRAVEL ROAD BONDS—
6s, M&N, $6,450.....Nov. 15, 1899
6s, M&N, 6,300.....Nov. 15, 1900
($1,050 due y'rly) to Nov. 15, 1905

GRAVEL ROAD BONDS—(CON.)
4s, M&N, $115,000..... 1900-1919
Total debt Mar. 1, 1899..$129,960
Total valuation 1899. $10,710,360
State & Co. tax (per $1,000) $20·00
Population in 1890 was....24,139
Population in 1899 (estim.).35,000

The gravel road bonds are not properly a county debt, the townships being responsible for these loans.

INTEREST on all bonds is payable at the office of the County Treasurer, Brownstown, Ind.

JAY COUNTY.—A. C. MANOR, Auditor.

County seat is Portland.

LOANS— *When Due.*
COUNTY BONDS—
5s, y'rly, $75,000 .Dec. 1, '99, to '07
(5 M y'rly to '02; 10 M '03 to '06.)
5s, ..., $15,000.July, 1900 to '02
INFIRMARY BLDG. BONDS—
5s, y'rly, $5,000.....Dec. 4, 1899
ROAD BONDS—
6s, y'rly, $4,500.....

JAIL BONDS—
3½s, ..., $24,000..April, '08, to '10
Bonded debt June 1, '99 $124,000
Assessed valuation '99 11,363,425
State and Co. tax (per M) '99.$7·46
Population in 1890 was.....23,478
Population 1899 (est.).....33,000

JEFFERSONVILLE.—{THOS. B. RADER, Mayor. {A. H. BAMBER, Clerk.

This city is in Clarke County. The $87,000 of bonds due Aug. 1, 1896 (since refunded), were declared illegal by the Supreme Court. The city obtained permission from the Legislature to refund them, and the legality of this Act has been affirmed by the Supreme Court.

LOANS— *When Due.*
REFUNDING CITY BONDS—
3½s, ..., $87,000.....1900-1924
(See note at head of statement.)
6s, J&D, $50,000....Dec. 15, 1900
6s, F&A, 50,000.....Feb. 1, 1901
5s, J&J, 34,900.....Jan. 1, 1906
5s, A&O, 54,000.....Apr. 1, 1922
5s, J&J, 73,500.....July 1, 1922
Bonded debt Jan. 1, '99..$353,400

Floating debt..... $50,193
Total debt Jan. 1, 1899.. 403,593
Tax valuation, real 2,565,355
Tax valuation, personal. 730,535
Total valuation 1897....3,295,890
Assessment is ½ actual value.
Total tax (per $1,000) 1897.$31·30
Population in 1890 was.....10,666
Population in 1880 was..... 9,357
Population in 1897 (estim.).12,000

INTEREST is payable at the City Treasurer's office, and at the Fourth National Bank and U. S. National Bank, New York City.

TAX FREE.—All of the above bonds are exempt from city tax.

KNOX COUNTY.—{SAMUEL A. JORDAN, Auditor. {W. H. VOLLMER, Treasurer.

County seat is Vincennes.

LOANS— *When Due.*
DRAINAGE BONDS—
6s, ..., $20,446....Jan., '98-'00
6s, ..., 80,994....Feb., '97-'11
6s, ..., 41,578....Mar, '97-'10
6s, ..., 6,926....Dec., '98-'07
6s, ..., 7,211.....1900-1907
6s, F&A, 27,718....Aug. '01 to '10
GENERAL PURPOSES—
5s, M&S, $45,000..Mar. 15, '00-'08

Bonded debt Jan. 1, '99...$50,000
Floating debt..... $1,140
Total debt Jan. 1, 1899. 51,140
Sinking fund... 12,625
Net debt..... 38,515
Drainage bonds (add'l). 157,155
Tax valuation 1898....16,500,000
Assessment about 65% act. value.
State & Co. tax (p $1,000) '1 9 $6·50
Population in 1898 (est.)...36,000
Population in 1890 was....28,044

INTEREST on $50,000 bonds is payable at the Hanover National Bank, New York; on ditch bonds at the National Park Bank, New York.

KOKOMO.—{W. S. ARMSTRONG, Mayor. {J. A. BURKHALTER, Treasurer.

This city is in Howard County.

LOANS— *When Due.*
BUILDING BONDS—
6s, M&N, $25,000....May 1, 1908
FUNDING BONDS—
6s, J&J, $25,000.....Jan. 1, 1902
6s, M&S, 10,000.....Sep. 1, 1902
4s, A&O, 14,000.....Apr. 1, 1905
REFUNDING BONDS—
4s, J&J, $10,000.....July 15, 1904
SCHOOL BONDS—
6s, J&J, $12,000.....July 1, 1900
6s, M&S, 3,000.....Sept. 1, 1909

6s, J&J, $17,000.....July 1, 1912
Subject to call after 1907.
Interest payable at New York.
Bonded debt Feb. 1, 1899.$116,000
Net debt Feb. 1, 1899... 108,913
Tax valuation, real.....3,160,470
Tax valuation, personal.1,435,465
Total valuation 1898....4,595,935
Assessment is about ¾ actual val.
Total tax (per $1,000).....$24·80
Population in 1890 was..... 8,261
Population in 1899 (est.)...13,000

LAFAYETTE.—{NOAH JUSTICE, Mayor. {FRANK DU TEIL, Treasurer.

This city is the county seat of Tippecanoe County.

LOANS. *When Due.*
REFUNDING WATER BONDS—
4½s, J&D, $225,000..June 1, 1920
Subject to call after June 1, 1915.
4½s, J&D, $75,000...June 1, 1921
(Subject to call after June 1, 1916.)
Interest payable at New York.
Tot. dbt. (wat.) Aug. 10, '99. $300,000

Tax valuation, real.....$7,701,065
Tax valuation, person'l 3,893,465
Total valuation 1898...11,594,530
Assessment about ⅔ actual value.
Tax rate (per $1,000) 1899.$23·90
Population in 1890 was.....16,243
Population 1898 (estim.).....25,000

LA PORTE.—W. W. HANS, Clerk.

This city is the county seat of La Porte County.
The water bonds are free from city tax when held in the city.

LOANS— *When Due.*
SCHOOL BONDS—
5s, M&N, $22,000.May 1, '00-1910
($2,000 due yearly.)
WATER BONDS (REFUNDING)—
5s, M&N, $15,000....May 1, 1900
($5,000 yearly) to May 1, 1902
WATER-WORKS BONDS—
3½s, ..., $30,000.....1919
Int. payable at city treas. or in N. Y.

Total debt Aug. 5, 1899... $37,009
Water debt included).... 15,000
Tax valuation, real.....2,560,833
Tax valuation, personal.1,503,236
Total valuation 1898....4,064,069
Assessment about ½ actual value.
Total tax (per $1,000) 1898.$23·90
Population in 1890 was.....7,196
Population in 1899 (est.)....9,500

LA PORTE CO.—County seat is La Porte.

LOANS— *When Due.*
COURT HOUSE BONDS—
5s, Apr. 15, $88,000.Apr. 15, 1900
($22,000 due y'rly) to Apr. 15, 1903
5s, Feb. 1, $80,000.....1904
($20,000 due yearly) to 1907
Total debt June 1, 1899..$168,000

Tax val'ation '99 (est.).$17,003,728
Assessment is ½ actual value.
State tax (per $1,000)..... $2·97
County tax (per $1,000) 1899 3·33
Population in 1890 was.....34,445
Population in 1880 was.....30,985
Population in 1895 about...35,000

INTEREST on $110,000 court house bonds is payable at the First Nat. Bank of Chicago, Ill.; on others at the Chemical Nat. Bank, N.Y.

LAWRENCEBURG.—JOS. F. FRAZER, Clerk.

This city is in Dearborn County.

LOANS— *When Due.*
REFUNDING BONDS—
4½s, ..., $10,000.....1913
AGRICULTURAL BONDS—
5s, Nov., $2,000.....Nov., 1901
REFUNDING BONDS—
4½s, $40,000.....1914

Interest payable at City Treasury.
Total debt Jan. 1, 1899. $53,000
Tax valuation, real..... 828,790
Tax valuation, personal. 526,105
Total valuation 1898....1,354,895
Total tax (per $1,000) '99 25·90
Population in 1890 was.....4,284

LOGANSPORT.—A. D. FANSLER, Clerk.

This city is in Cass County.

LOANS— *When Due.*
FUNDING BONDS—
4s, M&N, $235,000...Nov. 1, 1915
Optional after Nov. 1, 1905
Int.—N. W. Harris & Co., N. Y.
Water-works certifs... $15,250 00
School bonds 50,000 00
Pratt charitable fund. 5,000 00
City orders outstand'g. 47,077 00

Total debt May. 1, 1899. $352,327
Assessed valuation, real. 5,417,420
Assessed valuation, per'l. 1,944,610
Total valuation 1898....7,362,030
Tax rate (per $1,000) 1898.$11·70
Population in 1890 was .. 13,328
Population in 1880 was .. 11,198
Population 1897 (est.) 17,500

MADISON.—{ELLISON D. McGUIRE, Mayor. GEORGE F. HARPER, City Clerk.

Madison is the county seat of Jefferson County.

LOANS—	When Due
FUNDING "D"—	
4s, M&N, $8,000	Nov. 1, 1907
4s, M&N, 8,000	Nov. 1, 1908
4s, M&N, 8,000	Nov. 1, 1909
4s, M&N, 8,000	Nov. 1, 1910
REFUNDING BONDS, "E"—	
4s, M&N, $90,000	Nov. 1, 1899, to
($6,000 due yearly)	Nov. 1, 1913
WATERWORKS FUNDING BONDS—	
4½s, F&A, $58,200	Aug. 1, 1900
($7,000 due yearly)	to Aug. 1, 1909

TAX FREE.—Bonds are all exempt from city tax.

PAR VALUE.—These bonds are in pieces of $100, $500 and $1,000.

INTEREST on the water-works funding bonds is payable at the National Branch Bank of Madison; all other bonds by City Treasurer.

TOTAL DEBT, SINKING FUND, ETC.—

	Aug. 1,'99.	Aug. 1,'98.	Feb. 1,'97.	Jan. 1,'96
Total bonded debt	$183,200	$190,200	$195,000	$200,000
Sinking funds	12,500	11,500	15,000	15,000
Net debt	$170,700	$178,700	$180,000	$185,000
Water debt (included above)	58,200	65,200	81,000	86,000
Floating debt	5,000	3,000	19,347	27,000

The sinking fund receives yearly about $15,000.

ASSESSED VALUATION.—The city's assessed valuation (supposed to be actual value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Tax Rate per $1,000
1898	$2,542,195	$1,559,135	$4,101,330	$24·90
1897	2,532,245	1,645,525	4,177,770	24·60
1896	2,516,135	1,777,020	4,293,155	20·60
1890	2,477,340	1,434,905	3,912,245	24·60
1888	1,865,940	1,337,300	3,203,240	....

POPULATION.—In 1890 the population was 8,936; in 1880 it was 8,945; in 1870 it was 10,709. According to local figures the population in 1899 was about 10,000.

MADISON CO.—County seat is Anderson.

LOANS—	When Due.
COUNTY BONDS—	
6s,	$6,250 ... Dec. 1, 1899
6s, Sept.,	10,000 .. Sept. 17, 1900
6s, June,	15,000 .. June 29, 1901
6s, Sept.,	16,000 ... Sept. 1, 1902
6s, Sept.,	17,000 ... Sept. 1, 1907
GRAVEL ROAD BONDS—	
6s, Sept.,	$4,950 ... Aug. 1900-'01
6s, Sept.,	$825 .. Sept., '00, to '02

Total debt July 1, 1899. $64,250
Gravel Road Bonds (add) 8,525
Tax valuation, real 19,000,000
Tax valuation, person'l. 10,000,000
Total valuation 1899 ... 27,000,000
Assessment abt. ¾ actual value.
State & Co. tax (per M.) 1899. $6·50
Population in 1890 was 36,487
Population in 1899 (est.) ... 70,000

INTEREST on $10,000 county bonds of 1900 is payable at the Fourth Nat. Bank of New York City; on all other bonds in Anderson.

TAX FREE.—Bonds are all exempt from taxation.

MARION.—This city is in Grant County.

LOANS—	Amount.
IMPROVEMENT BONDS—	
6s, ... $20,000	1908
Electric-light 6s	$33,000
Funding 5s and 6s	61,000
Funding 4½s	18,000
School 6s	3,000
Water-works 5s and 6s	16,500
Interest payable in New York.	

Bonded debt Jan. 1, '98 .. $122,500
Sinking fund 3,392
Net debt Jan. 1, 1898 119,108
Tax valuation 1897 6,494,005
Water debt (included) ... 16,500
Assessment is ½ actual value.
Total tax rate (p. $1,000) '99. $26·60
Population in 1890 was 8,769
Population in 1897 (est'd) .. 20,000

MARION COUNTY.—HARRY B. SMITH, Aud'r.

County seat is Indianapolis.

LOANS—	When Due.
COUNTY BONDS—	
5s, J&J, $100,000	July 1, 1901
5s, J&D, 200,000	June 1, 1908
4½s, J&D, 200,000	June 1, 1900
4½s, J&D, 200,000	June 1, 1905
4s, J&D, 300,000	July, '00, to '29
REFUNDING BONDS—	
4s, ..., $200,000	1927

Bond. debt Aug. 20, '99 $1,200,000
Total debt Oct. 1, '98 .. 1,205,000
Tax valuation 1899 ... 141,355,225
Assessment about ¾ actual value.
State and Co. tax (per M) '99. $6 70
Population in 1890 was ... 141,156

MICHIGAN CITY.—{G. S. VAN DEUSEN, Mayor. F. SCHAEUFFELE, Treasurer.

Michigan City is in La Porte County.

LOANS—	When Due.
5s, July, $20,000	1904-1919
BRIDGE BONDS—	
6s, Dec., $2,000	Dec. 31, 1899
SCHOOL BONDS—	
6s, Nov., $5,000	Nov. 1, 1903
5s, May, 35,000	May 1, 1916
5s, June, 7,000	1900 to 1904
($1,400 annually on June 1.)	
Interest payable at Treas'r's office.	

Bonded debt Mar. 1, '99 .. $49,000
Sinking fund 1,312
Net debt Mar. 1, 1899 47,688
Tax valuation, real 2,483,317
Tax valuation, personal. 857,672
Total valuation 1898 ... $3,340,989
Assessment is 50 p.c. actual value.
Total tax (per $1,000). '98 .. $26·00
Population 1890 was 10,776
Population 1899 16,000

MONROE CO.—J. S. WOODWARD, Treasurer.

County seat is Bloomington.

LOANS—	When Due.
BUILDING AND REFUNDING—	
6s & 5½s, J&J, $36,000	July, '00-'08
($4,000 due yearly.)	
Subject to call.	
ROAD BONDS—	
5s, Nov., $20,000	Nov. 15, 1899
($2,500 due yearly)	to Nov. 15, 1906
5s, ..., $51,872	
5s, ..., 69,954	1898-1907
4s, ..., 30,600	1900-1919

Bonded debt July 1, 1899. $75,500
Floating debt 1,500
Total debt July 1, 1899 .. 77,000
Road bonds (add'l) 144,760
Total valuation 1899 6,988,932
Assessment nearly actual value.
Total tax (per $1,000) '99 .... $7·50
Population in 1890 was 17,673
Population in 1898 (est.) ... 24,000

INTEREST is payable at the office of Winslow, Lanier & Co., N. Y.

MORGAN COUNTY.—County seat is Martinsville.

LOANS—	When Due.
BRIDGE BONDS—	
6s, ..., $30,000	1899 to 1902
($5,000 payable yearly Dec. 1.)	
COUNTY BONDS—	
5s, ..., $5,000	Dec. 1, 1899
Interest payable at the Merchants' Nat. Bank, Indianapolis.	

Bonded debt June 1, '98 $35,000
Total valuation 1899 .. 9,669,630
Assessment about ¾ actual value.
Total tax (per $1,000) .... $30·16⅔
Population in 1890 was 18,643
Population in 1896 (est.) ... 21,000

MT. VERNON.—This city is the county seat of Posey Co.

LOANS—	When Due.
FUNDING:	
5s, J&D, $10,000	June 1, 1904
5s, J&D, 10,000	June 1, 1909
Bonded debt Jan. 15, 1898. $30,000	
Sinking fund 5,018	

Net debt Jan. 15, 1898 .. $24,982
Total valuation 1897 1,488,735
Assessment about ⅔ actual value.
City tax (per $1,000) ..... $12·00
Population in 1890 was 4,705

INTEREST is payable at the office of the City Treasurer.

MUNCIE.—This city is the county seat of Delaware County.

LOANS—	When Due.
GENERAL CITY DEBT—	
5s, M&N, $15,000	May 15, 1901
5s, J&D, 10,000	Dec. 15, 1906
5s, Var., 23,000	Feb. & Dec. '09
5s, J&D, 15,000	Dec. 15, 1911
5s, A&O, 25,000	Apr. 15, 1912
5s, F&A, 10,000	Feb. 15, 1913
5s, F&A, 20,000	Feb. 1, 1914

Total general city debt Sept. 1, 1897 ..... $118,000
Tax valuation, real 4,815,340
Tax valuation, personal. 1,999,795
Total valuation 1897 6,815,135
Assessment about ½ actual value.
Total tax (per $1,000) '97 .. $12·60
Population 1890 was 11,345
Population 1897 (est.) 25,527

INTEREST is payable in New York.

NEW ALBANY.—{EDWARD CRUMBO, Mayor. T. M. McCULLOCH, Clerk.

This city is the county seat of Floyd County.

NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g
Funding Bonds 1893	5	A & O	Oct. 15, 1908	$40,000
Improvement Bonds 1880	6	M & N	May 21, 1900	50,000
Refund. Air Line RR. Bonds..	5	J & J	July 1, 1915	291,000
Kent'y & Ind. Bridge Bonds*.	5	M & S	....., 1902	250,000

* The Kentucky and Indiana bridge bonds were issued by the bridge company and are endorsed by the city of New Albany.

INTEREST on the railroad bonds and on the funding bonds of 1893 is payable in New York; on all others by the City Treasurer.

TOTAL DEBT, ETC.—

	Jan. 1,'99.	Jan. 1,'97.	Jan. 1,'96.	Jan. 1,'95.
Total bonded debt	$381,000	$383,000	$383,000	$385,000
Sinking funds, etc.	24,000	20,571	20,478	19,000
Net debt	$357,000	$362,429	$363,522	$366,000

TAX-RECEIVABLE COUPONS.—All issues of New Albany bonds carry tax-receivable coupons.

ASSESSED VALUATION.—The city's assessed valuation (from ½ to ¾ cash value) and tax rate have been as follows. Tax rate for 1889 is $13 00.

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	City Tax per $1,000
1898	$7,394,665	$1,977,745	$9,372,410	$13·00
1897	7,413,575	2,301,775	9,715,350	11·00
1896	7,359,810	2,328,020	9,687,830	12·50
1895	7,382,650	2,812,385	10,195,035	13·00
1891	7,669,950	3,613,915	11,283,865	11·50
1890	5,325,010	3,112,190	8,437,200	14·40
1880	.....	.....	3,725,390	.....

POPULATION.—In 1890 population was 21,059; in 1880 it was 16,423; in 1870 it was 15,396.

PERRY COUNTY.—{JOHN CONWAY, Treasurer. A. P. FENN, Auditor.

County seat is Cannelton.

Total debt Aug. 1, 1899 .. $99,922
Tax valuation, real 2,131,685
Tax valuation, person'l .. 1,009,875
Total valuation 1899 3,141,360
Assessment is 3·5 actual value.
State & Co. tax (per M) '99. $11·516
Population in 1890 was 18,240
Population in 1896 (est.) ... 22,000

PERU.—This city is in Miami County.

LOANS—	When Due.
REFUNDED DEBT BONDS—	
5s, J&J, $11,000	1900-1910
($1,000 yearly on Jan. 1.)	
ROAD BONDS—	
6s, M&N, $5,000	1900-1904
($1,000 due yearly on May 1.)	
SCHOOL CITY BONDS—	
6s, M&N, $15,000	Nov. 1, 1910
Subject to call after Nov. 1, 1900	
4½s, J&J, $15,000	Jan. 1, 1913
REF'D'G WATER WORKS BONDS—	
4s, J&J, $60,000	July 1, 1900
($5,000 due y'rly)	to July 1, 1911

Total debt July 1, 1898 .. $108,000
Sinking fund 3,000
Net debt July 1, 1898 105,000
Total water debt (incl.) .. 60,000
Tax valuation, real 1,735,845
Tax valuation, personal. 863,695
Total valuation 1898 2,599,540
Assessment about ½ actual value.
Total tax (per $1,000) '98 .. $21·70
Population in 1890 was 7,028
Population in 1898 about ... 11,000

INTEREST is payable in New York on all bonds except gravel road bonds, which is payable in Peru.

TAX FREE.—All bonds of this city are exempt from taxation.

PORTER CO.—County seat is Valparaiso.

LOANS—	When Due.
COURT HOUSE BONDS—	
5s, Aug., $39,000	Aug. 1, 1900
GRAVEL ROAD & CO. BONDS—	
1897, $23,000	
4s, ..., 90,000	May, 1900, to
($2,250 each M&N)	Nov. 1919
Interest payable at Valparaiso.	

Bonded debt June 1, '99. $39,000
Sinking fund 21,388
Net debt June 1, 1899 .. 17,612
Total valuation 1899 ... 15,531,885
Assessment is ¾ actual value.
State & co. tax (per M.) '99 ... $6·60
Population in 1890 was 18,052
Population in 1899 (est.) ... 24,000

PORTLAND.—E. R. STANTON, ——.

This city is the county seat of Jay County.

LOANS—	When Due.
Bonded debt June 1, '99	$82,500
Floating debt	13,589
Total debt June 1, 1899	96,089
Sinking fund	19,050
Net debt June 1, 1899	77,039

Assessed valuation, real. $900,375
Assessed valuat'n, per'l. 394,180
Total valuation 1898 1,294,555
City tax (per $1,000) 1898 .. $20·00
Population in 1890 was 3,725
Population in 1899 (est.) 6,000

PULASKI COUNTY.—County seat is Winamac.

LOANS—	When Due.
Court house 4½s, $68,000	1900-'07
Interest payable at Chicago.	
Bonded debt June 1, 1899. $68,000	

Ass'd valuation, real 3,154,185
Ass'd valuation, pers'l ... 1,034,515
Railroad $1,341,535
Total valuation 1899 4,188,700
Assessment about ½ actual value.
Total tax (per $1,000) '99 .. $10·63
Population in 1890 was 11,233
Population in 1899 (est.) ... 18,000

RICHMOND.—{WM. W. ZIMMERMAN, Mayor. GEO. J. KNOLLENBERG, Clerk.

County seat of Wayne County.

LOANS—	When Due.
CITY BONDS—	
4s, ..., $6,000	Feb., '00-'09
5s, ..., 30,000	Feb. 1, 1902
IMPROVEMENT BONDS—	
6s, ..., $72,400	Var. to 1908
PARK BONDS—	
6s, ..., $4,500	July 1, 1900
($500 due yearly)	to July 1, 1908
4s, ..., $10,000	Apr. 1, 1915
(Subject to call after 1905.)	

PARK BONDS—(Con.)—
4s, ..., $15,000 ..... July 1, 1915
Total debt May 1, 1899 .. $139,400
Street Impt. bonds (incl'd). 72,400
Total valuation 1899 ... 11,406,880
Assessment about ½ actual value.
Population 1890 was 16,608
Population 1895 was 20,334

INTEREST is payable in New York City.

SOUTH BEND.—W. A. Rutherford, Treas.

This city is the county seat of St. Joseph County.

LOANS— *When Due.*

General Improvements—
4s, M&S, $5,000 ....Sept. 15, 1909

Refunding Bonds—
4s, M&S, $6,500.....Sept., 1903
4s, M&S, 5,000.....Sept. 20, 1909

Street and Sewer Bonds—
6s, F&A, $10,000..Aug., '00 to '09
5s, F&A, 10,000 .Aug., '00 to '09

Water Bonds—
4s, J&J, $5,000..... July 1, 1918
4s, J&J, 5,000 .....Jan. 2, 1919

Total debt Jan. 1, 1899. $263,500
Water debt (included).. 226,000
Sinking fund..... 22,500
Net debt Jan. 1, 1899... 241,000
City's proportion of county debt..... 90,000
Assessed valuat'n 1898.13,758,540
True valuation (est.)...25,000,000
City tax rate (per M) 1898..$12·30
Population 1899 (est.).....35,000
Population 1890.....21,819

SPENCER COUNTY.—J. G. Rimstidt, Aud'r.

County seat is Rockport.

Floating debt Feb.15,'99 $100,000
Tax valuation, real.....5,035,405
Tax valuation, personal.1,772,265
Total valuation 1898...$6,807,670
State and Co. tax (per M)'99.$8·00
Population in 1890 was.....22,060

SULLIVAN COUNTY.—J. R. Riggs, Aud'r.

County seat is Sullivan.

Gravel road bonds..... $226,989
Ditch and levee..... 77,966
Infirmary bonds..... 15,000
Bonded debt Sep.15,'98 319,955
Tax valuation 1898 11,850,000
Actual valuation abt. $25,000,000
State and Co. tax (per M) '99.8·00
Population in 1890 was.....21,877
Population in 1898 (est.)...33,000

TERRE HAUTE.—

This city is the county seat of Vigo County.

LOANS— *When Due.*

Funding Bonds (1890-1895)—
4½s, J&J, $140,000.....1900-1909
($14,000 due yearly.)
4s, M&N, $123,000....May 1, 1915

Refunding Bonds—
4s, M&N, $40,000.....1916
(Subject to call after 1906.)

Sewer Bonds—
4s, A&O, $70,000.. 1917

Street Improvement Bonds—
6s, J&J, $140,130.....1/10 yearly
6s, ..., $7,000..... 1900-1909

Street Ry. Bonds—
6s, J&J, $26,320.....1/10 yearly
Interest payable in New York.

Bonded debt Mar. 1, '98. $401,000
Street impt. bonds (add'l) 136,400
Tax valuation, real.....15,025,000
Tax valuation, personal 5,700,000
Total valuation 1898...20,725,000
Assessment is ⅓ actual value.
State & Co. tax (per M) '98...$14·20
City tax (per $1,000) '99..... 12·20
Population in 1890 was.....30,217
Population in 1898 (est.). .40,000

TIPPECANOE CO.—G. A. Jamison, Auditor.

County seat is Lafayette.

LOANS— *When Due.*

Court House Refund. Bonds—
5s, M&N, $175,000.. May 20, 1903

Gravel Road Bonds—
5s & 6s, $23,000.....1899-1901

Total debt June 1, 1899..$198,000
Sinking fund assets..... 71,984
Tax valuation, real....$19,178,715
Tax valuation, person'l 6,179,550
Total valuation 1899...25,358,265
Assessment is ⅔ actual value.
State & Co. tax (per M) '99...$7·10
Population 1890 was 35,078
Population 1899 (est.).....45,000

INTEREST on the court house bonds is payable in New York; on the gravel road bonds at the County Treasury.

TIPTON COUNTY.—E. Perry, Auditor.

County seat is Tipton.

LOANS— *When Due.*

Court House Bonds—
5s, J&J, $170,000..... 1904
Part due every 5 years.

Floating debt.....$25,000
Total debt Oct. 5, 1899 ..$195,000
Gravel road bonds (add'l). 13,800
Assess'd valuation 1899. 9,815,105
Real valuation (est.)....12,000,000
Population in 1899 was.....20,000

INTEREST is payable at the Third National Bank, New York.

UNION CO.—County seat is Liberty.

LOANS— *When Due.*

Court House Bonds—
5s, M&N, $5,000 ....May 1, 1900
5s, Feb., 50,000.....Feb. 1, 1910
Subject to call Feb. 1, 1900

Total debt June 1, 1899...$55,000

Tax valuation, real.... $3,658,475
Tax valuation, personal.1,390,005
Total valuation 1899....5,048,480
Assessment is 60 p. c. actual value.
Total tax (per $1,000) 1899..$7·70
Population in 1890 was.....7,673
Population in 1880 was.....7,006

INTEREST is payable at Liberty.

VALPARAISO.—This city is the county seat of Porter County.

Refunding Bonds—
4s, ..., $51,000.....1918
(Part subject to call after 10 and 15 years.)

Bonded debt Apr.22,'98 $71,400
Floating debt..... 11,94
Total debt Apr. 22, '98. 83,349
Sinking Fund..... .... $30,000
Net debt Apr. 22, '98 .. 53,449
Tax valuation 1897.... 2,337,645
Real valuation.....10,000,000
Population in 1890 was.....5,090
Population in 1897 (est.).....7,000

VANDERBURGH CO.—L. H. Legler, Aud.

County seat is Evansville.

LOANS— *When Due.*

Court House Bonds—
5s, J&J, $100,000.....Jan. 1, 1910
5s, J&J, 220,000.....Jan. 1, 1918

Funding Bonds—
5s, J&J, $175,000.....1907

Refunding Bonds—
3½s, M&N, $80,000...May 1, 1914

Bonded debt Aug.10,'99. $575,000
Tax valuation, real....$27,900,000
Tax valuation, person'l..7,500,000
Total valuation, 1898..35,400,000
Assessment about ¾ actual value.
State tax (per $1,000).....$2·96
County tax (per $1,000)..... 4·60
Av'ge school tax (per $1,000) 4·00
Population 1890 was.....59,809
Population 1899 (est.).....75,000

INTEREST is payable in New York.

VIGO COUNTY.—County seat is Terre Haute.

LOANS— *When Due.*

Court House (Ser. A, B & C)—
5s, M & N, $80,000..1894 to 1911
5s, M & S, 70,000..1900 to 1906

Tot. bond. debt Feb. 1,'99.$280,000
Floating debt..... $75,000
Total valuation 1899...30,106,130
Tax rate (per M) 1899.....$13·80
Population in 1890 was.....50,195
Population in 1899 (est.)....65,000

INTEREST is payable by the Central Trust Company, New York.

VINCENNES.—Chas. Laugel, Clerk.

This city is in Knox County.

LOANS— *When Due.*

County Bonds—
3½s, ..., $75,000.....

Refunding Bonds—
5s, ..., $12,000.....
4½s, semi-an., $16,000.Aug. 1, '13
4s, J&J, $16,000.....July 1, 1913

City Hall Bonds—
4s, ..., $8,000.....

School Bonds—
5s, ..., $ 6,000 .....

Bonded debt Jan. 1, 1898.$88,000
Floating debt..... 9,090
Total debt Jan. 1, 1898.. 97,090
Sinking fund assets..... 2,690
Net debt Jan. 1, 1898..... 108,265
Assessed valuation, real.2,963,020
Assessed val'ation, per'l.1,825,155
Total valuation 1897....4,788,175
Assessment about ⅔ actual value.
City tax rate (per M.) 1899.$12·60

INTEREST on 5s payable in New York; on 4s in Vincennes.

WARRICK CO.—C. P. McClary, Treasurer.

County seat is Booneville.

Rock Road Bonds—
4½s, ..., $51,746 60.May 1900-39
Float'g debt Sept. 20, '99 $22,000
Total valuation 1899....8,391,250
Assessment is at cash value.
State tax (per $1,000) 1899..$2·96
County tax (per $1,000) 1899 6·80
Population 1890 was.....21,161
Population 1899.....24,000

WASHINGTON.—T. G. Underdown, Treas'r.

This city is in Daviess County.

LOANS— *When Due.*

Street, Shop, Etc.—
6s, M&N, $8,000.....1901-1905
6s, J&J, 8,500....July 1, 1908
6s, J&J, 10,000.....1900-1901
6s, ... 9,000 .....1900 1908

Refunding Bonds—
.... $4,000.....Jan. 2, 1900

School Bonds—
.... $10,000.....1903 1904

School Bonds—(Con.)—
.... $20,000..... .. ....

Total debt Oct. 1, 1899.. $60,500
Tax valuation, real..... 2,292,760
Tax valuation, pers'l.. 912,345
Total valuation 1898... 3,205,105
Total tax (per $1,000) '98..$13·00
Population 1899.....12,500
Population in 1880 was..... 4,323

INTEREST is payable in New York City.

TAX FREE—All bonds are exempt from taxation.

WAYNE COUNTY.—Alonzo Marshall, Aud.

County seat is Richmond.

LOANS— *When Due.*

Court House Bonds—
5s, semi-an., $125,000..1905-1909
($25,000 due yearly on July 1.)
5s, semi-an., $100,000..1910-1913
($25,000 due yearly on Dec. 1.)
4½s, semi-an., 75,000.... 1902-1904
($25,000 due yearly on Aug. 1.)

Refunding Bonds—
4½s, semi-an., $80,000.May'03-'16
($10,000 in 1903 & 1904; $20,000 in 1914, '15 & '16.)

Bonded debt June 1,1899.$380,000
Sinking fund..... 39,030
Net debt June 1, 1899... 340,970
Tax valuation, real.....16,711,270
Tax valuation, pers'l.... 8,073,070
Total valuation 1899...24,784,340
Assessment about actual value.
State & Co. tax (per M) 1899..$6·10
Population in 1890 was.....37,628
Population in 1899 (est.)....40,000

WELLS CO.—County seat is Bluffton.

Bonded debt June 1,'98 $113,000
Gravel road bds. (add'l) 96,000
Assessed valuat'n '98.$11,238,570
Population 1894 (estim'd)..25,000

WEST INDIANAPOLIS.—Marion County.

This city has been annexed to Indianapolis and debt assumed by it.

WHITLEY COUNTY.—W. E. Meyers, Treas.

County seat is Columbia City.

LOANS— *When Due*

Funding Bonds—
5s, ... $6,000 ..... Jan. 1902-'03
5s, 16,000.....Jan. 1904-'07

Bonded debt Aug. 10, 1899.$22,000
Tax valuation, real..... 6,668,630
Tax valuation, pers'l...$4,186,505
Total valuation 1898...10,855,135
State & Co. tax (per M.) 1899.$7·10
Population in 1890 was.....17,768
Population in 1899 (est.....20,000

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding minor civil divisions in the State of Indiana which have an indebtedness of over $10,000, and which are not represented among the foregoing detailed reports.

Location.	*Bonded Debt.*	*Float'g Debt.*	*Sinking Fund Cash.*	*Free Gravel Rd. B'ds.*	*Population. (1890)*
Bluffton (City), Wells County.	$22,500	$16,090	.....	.....	3,589
Boone County	35,000	.....	$39,900	.....	26,572
Brookville (Town) Fran'n Co.	15,800	.....	.....	.....	2,028
Cannelton, Perry Co	10,000	8,000	.....	.....	1,991
Carroll County	92,500	23,809	4,630	2,000	20,021
Cass County	40,000	25,000	.....	.....	31,152
Cicero, Hamilton Co	23,000	.....	1,600	.....	1,500
Coal Creek (Twp) Mont'y Co.	11,500	.....	.....	.....	2,159
Connersville (City) Fay'te Co.	58,500	3,967	1,955	.....	4,548
Crawford County	46,000	12,959	6,450	.....	13,941
Crown Point (T'wn), Lake Co.	*36,000	4,200	757	.....	1,907
Danville, Hendricks Co	17,000	1,000	.....	.....	1,569
Dekalb County	.....	42,358	19,055	.....	24,307
Fairmount (Town) Grant Co.	23,800	6,250	.....	.....	1,462
Fayette County	54,000	25,197	.....	.....	12,630
Fountain County	30,000	6,000	.....	.....	19,558
Hancock County	238,000	.....	.....	2,000	17,829
Hendricks County	7,000	5,883	.....	5,296	21,498
Jasper County	152,500	4,614	.....	60,500	16,000
Jefferson County	.....	.....	.....	38,240	24,507
Jennings County	55,000	.....	.....	73,070	14,608
Johnson County	40,000	674	14,844	.....	.....
Kendallville (City) Noble Co.	7,500	3,650	.....	.....	2,960
Kosciusko County	30,000	.....	.....	.....	28,645
Lagrange, Lagrange Co	20,000	.....	.....	.....	1,784
Marshall County	10,000	.....	5,807	.....	23,818
Martin County	55,000	.....	.....	.....	13,973
Miami County	16,000	1,424	.....	.....	25,823
New Castle, Henry Co	26,000	4,500	.....	.....	2,697
North Vernon (City) Jen's Co.	15,000	.....	.....	.....	2,012
Orange County	11,000	2,765	.....	60,114	14,678
Owen County	.....	3,000	.....	126,920	15,040
Parke County	8,000	.....	3,803	31,116	20,246
Perry (Twp) Vanderburgh Co.	13,500	1,900	.....	.....	995
Pike County	28,000	10,000	.....	.....	18,544
Princeton (City) Gibson Co	46,375	3,500	.....	.....	3,076
Randolph County	10,000	.....	9,747	500	28,085
Ripley County	20,000	14,508	1,099	.....	19,350
Rush County	260,000	1,500	4,371	.....	19,034
St. Joseph County	253,000	38,608	.....	.....	42,457
Salem, Washington Co	19,000	.....	.....	.....	1,975
Scott County	14,500	15	.....	5,000	7,833
Seymour, Jackson Co	25,000	.....	5,000	.....	5,337
Shelbyville, Shelby Co	40,000	.....	2,54[illegible]	.....	5,451
Starke County	102,000	1,062	390	.....	7,339
Switzerland County	2,000	.....	.....	41,528	12,514
Tipton (City) Tipton Co	82,673	14,000	49,000	.....	2,697
Union City, Randolph Co	67,000	.....	3,000	.....	2,681
Wabash County	10,000	38,013	.....	.....	27,126
Warren County	.....	11,068	.....	.....	10,955
Warsaw (C.), Kosciusko Co.	42,000	.....	.....	.....	.....
Washington County	10,000	875	1,270	103,255	18,619
White County	70,000	.....	2,857	37,100	15,971

* This includes $33,000 water debt.

State of Illinois.

ITS

DEBT, RESOURCES, &c.

Organized as a Territory (Act Feb. 3, 1809) - March 1, 1809
Admitted as a State (Act April 18, 1818) - - Dec. 3, 1818
Total area of State (square miles) - - - - - 56,650
State Capital - - - - - - - - - - Springfield
Governor (term ends 2d Monday Jan. 1901) - John R. Tanner
Sec. of State (term ends 2d Mon. Jan. 1901) - James A. Rose
Treasurer (term ends 2d Mon. Jan. 1901) Floyd W. Whittemore
Legislature meets biennially in odd years on the Wednesday after the first Monday in January, and there is no limit to length of sessions.

HISTORY OF DEBT.—The historical details of the State debt of Illinois from 1829 to 1870, when the debt was all paid off, will be found in the STATE AND CITY SUPPLEMENT of April 1894, page 91.

BONDED DEBT.—This State had on January 1, 1899, no bonded debt, except $18,500 bonds which have ceased to draw interest, but have not yet been surrendered for payment.

ASSESSED VALUATION.—The total assessed valuation has been as follows in the years named. The tax rate for 1898 was $5·60.

Years.	*Assessed Val.*	*Years.*	*Assessed Val.*	*Years.*	*Assessed Val.*
1898....	$772,431,976	1891....	$822,109,429	1882....	$809,995,895
1897....	796,370,618	1888....	784,911,874	1881....	799,813,566
1896....	814,242,196	1887....	796,752,888	1880....	786,616,394
1895....	827,942,047	1886....	793,563,498	1879....	784,632,550
1894....	822,260,617	1885....	798,482,823	1878....	857,235,762
1893....	845,733,572	1884....	809,169,803	1873....	1,355,401,317
1892....	831,310,306	1883....	817,904,721		

Under a law passed Feb. 25, 1898, there will be a general assessment of real estate but once in every four years instead of annually; personal property will be listed every year. The law also provides that property shall be appraised at full value but assessed at only one-fifth of such value.

DEBT LIMITATION.—No State has developed a greater repugnance to the creating of debt than Illinois, if we may judge from the provisions of its present Constitution. We say developed, because this antagonism has apparently been progressive. Nothing of it is to be found in the Constitution of 1818. The Constitution of 1848 contains no reference to municipalities, but has in it stringent restrictions limiting to $50,000 the power of the Legislature to create State debt, except in case of war, invasion, etc., unless the law proposing the issue of bonds is submitted to a vote of the people. But turning to the Constitution of 1870 we find the whole subject of debt-making most thoroughly considered and its basis settled.

FIRST, as to the State, the provisions are not very unlike the provisions of the Constitution of 1848, except that as to the limit for casual deficits and failures of revenue, the aggregate which can be created is very properly raised to $250,000. But with that exception and with the further exception for the purpose of repelling invasion etc. no debt can be contracted unless the law is submitted to a vote of the people at a general election, which law must contain a provision for the payment of interest as it accrues, and previous notice of the election be given by publication for three months prior to such election. These last two restrictions as to interest and notice of election are only found in the 1870 Constitution. The sections which cover these matters are as follows; we omit the first portion of Section 18, which relates only to appropriations and payment of appropriations out of funds belonging to the State:

SECTION 18. * * * * * *Provided*, the State may, to meet casual deficits or failures in revenues, contract debts never to exceed in the aggregate $250,000, and moneys thus borrowed shall be applied to the purpose for which they were obtained, or to pay the debt thus created, and to no other purpose; and no other debt except for the purpose of repelling invasion, suppressing insurrection or defending the State in war (for payment of which the faith of the State shall be pledged), shall be contracted, unless the law authorizing the same shall at a general election have been submitted to the people, and have received a majority of the votes cast for members of the General Assembly at such election. The General Assembly shall provide for the publication of said law for three months at least before the vote of the people shall be taken upon the same; and provision shall be made at the time for the payment of the interest annually as it shall accrue, by a tax levied for the purpose or from other sources of revenue; which law providing for the payment of such interest by such tax, shall be irrepealable until such debt be paid: *And provided further*, that the law levying the tax shall be submitted to the people with the law authorizing the debt to be contracted.

SECTION 20. The State shall never pay assume or become responsible for the debts or liabilities of, or in any manner give, loan, or extend its credit to or in aid of any public or other corporation, association or individual.

Nothing needs to be added in explanation of the foregoing. The provisions seem to be explicit and to guard most wisely the creation of State debt.

SECOND, municipal indebtedness is regulated only in the Constitution of 1870. In that instrument the subject is dealt with in all its phases. *First* is a provision in Article 8, Section 3, forbidding the General Assembly and every municipality from making any appropriation in aid of any sectarian purpose. *Second* is a "separate section" forbidding any such municipality from becoming a subscriber to the stock of any railroad, &c., or to loan its credit. *Third* is the board and general provision, Section 12, Article 9, which limits the indebtedness of all municipalities to 5 per cent "on the value of the taxable property therein," &c. We give these sections below:

ARTICLE 8, Section 3. Neither the General Assembly nor any county city, town, township, school district, or other public corporation, shall ever make any appropriation, or pay from any public fund whatever, anything in aid of any church or sectarian purpose, or to help support or sustain any school, academy, seminary, college, university, or other literary or scientific institution controlled by any church or sectarian denomination whatever; nor shall any grant or donation of land, money or other personal property ever be made by the State, or any such public corporation, to any church or for any sectarian purpose.

ARTICLE 9, Section 12. No county, city, township, school district or other municipal corporation shall be allowed to become indebted in any manner or for any purpose, to an amount, including existing indebtedness, in the aggregate exceeding five per centum on the value of the taxable property therein, to be ascertained by the last assessment for State and county taxes, previous to the incurring of such indebtedness. Any county, city, school district or other municipal corporation incurring any indebtedness as aforesaid shall before, or at the time of doing so, provide for the collection of a direct annual tax sufficient to pay the interest on such debt as it falls due, and also to pay and discharge the principal thereof within twenty years from the time of contracting the same. This section shall not be construed to prevent any county, city, township, school district, or other municipal corporation, from issuing their bonds in compliance with any vote of the people which may have been had prior to the adoption of this Constitution in pursuance of any law providing therefor.

SEPARATE Sections. [Municipal subscriptions to railroads etc.] No county, city, town, township or other municipality shall ever become subscriber to the capital stock of any railroad or private corporation, or make donation to or loan its credit in aid of such corporation, *provided, however*, that the adoption of this article shall not be construed as affecting the right of any such municipality to make such subscriptions where the same have been authorized, under existing laws, by a vote of the people of such municipalities prior to such adoption.

The foregoing limitation to 5 per cent is general, as will be seen—that is, it applies to all municipalities. With this limitation preserved the Legislature has passed general laws authorizing the city council in cities and the board of trustees in villages to issue bonds for corporate purposes, for refunding and consolidating debt, for water works, etc.; and the county board of any county has been authorized by general statute to issue, when it deems it necessary, county bonds, after submitting the matter to the legal voters of the county at a general election, at which a majority vote is required as a prerequisite of the issue. In all these general laws, however, it is provided, according to Section 12, Article 9, of the Constitution, that in no case must the aggregate indebtedness exceed five per cent of the taxable property therein.

IMPROVEMENT BONDS.—There is a kind of improvement bond authorized in some cases which is made a special lien on the land benefitted and to which the 5 per cent limit has no reference. We refer to cases which come under the law entitled "To divide cities and villages subject "to overflow into improvement districts." This statute provides that any such city or village or part thereof may be laid off into an improvement district for the purpose of draining, raising the grade of the streets and improving the district; that after the cost for the work has been ascertained and been assessed, the assessment may be paid in instalments or otherwise and such city or village may issue bonds sufficient to pay the assessment. In that case the bonds are a lien on the lots, blocks or parts thereof which shall be designated therein; but before the issue the owner of the lots, etc., to be charged must endorse upon the back of such bond his consent, under seal, in substance as follows: "I hereby indorse the within bond "and consent that the lot or lots or parts thereof therein designated "shall become liable for the interest and principal therein named and "the same shall be a lien upon said property from this date until paid "off and discharged." The bond when executed by the city or village and so endorsed by the owner shall be recorded in the recorder's office in the county, and such record shall be a notice of the lien created to the same extent as the record of mortgages is a notice.

We have room to give only this very brief and imperfect outline of this statute. The whole law will be found in the Revised Statutes of Illinois, the 1889 edition, page 303. To understand the real cause and occasion for all this machinery, one should study also the previous statute (page 99, &c.) which authorizes cities, &c., to protect themselves from overflow and inundation and control private levees, &c. After having read the two laws it will be found that the district improvement bond has been devised as a relief measure, and that it affords a wise and ingenious method for helping those in more moderate circumstances who have been taxed for a very necessary improvement to pay the tax by instalments.

POPULATION OF STATE.—The population of Illinois has been reported as follows in the years named.

1890.....	3,826,351	1860.....	1,711,951	1830.....	157,445
1880.....	3,077,871	1850.....	851,470	1820.....	55,162
1870.....	2,539,891	1840.....	476,183	1810.....	12,282

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF ILLINOIS.

NOTE—*For reports not found in alphabetical order among the following, see "Additional Statements" at the end of this State.*

ALEXANDER CO.—County seat is Cairo.

The bonds below described are registered with the Auditor. The $31,000 railroad bonds are in litigation.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g
Cairo & Vincennes RR.....	8	J & J	July 1, 1892	$31,000
Funding.....	6	J & J	July 1, 1915	55,000

Debt October 1, 1898, $55,000, plus $31,000 in litigation.

INTEREST on bonds due in 1915 is payable in New York; on others by the State Treasurer, Springfield.

ASSESSED VALUATION of real estate in 1899 was $1,332,514; personal property, $486,870; total, $1,819,384. The State tax (per $1,000) in 1897 was $6.60. Property is assessed at about one-fifth of its actual value.

POPULATION in 1890 was 16,563; in 1880 it was 14,808.

ALTON.—{ ANTHONY W. YOUNG, Mayor. L. D. YAGER, Comptroller.

This city is in Madison County.

LOANS.—	When Due.
REFUNDING BONDS—	
4s, J&J, $14,000	July 1, 1909
4s, F&A, 6,000	Aug. 1, 1910
4s, ... 2,000	July 1, 1911
4s, ... 23,500	June 1, 1916
4s, ... 5,500	July 1, 1916
4s, ... 5,000	Aug. 1, 1917
4s, ... $4,500	Aug. 1, 1918

Interest payable at Alton.
Total debt Feb. 1, 1899.. $60,500
Impt. bonds (additional) 7,200
Total valuation.....1,707,475
Total tax per $1,000 .....$40·40
Population in 1890 was.....10,294
Population in 1898 was.....13,647

AMBOY.—A. J. TOMPKINS, Supervisor.

This township is in Lee County. The bonds described are registered with the State Auditor.

LOANS—	When Due.
REFUNDING BONDS—	
4s, ... $93,500	1900-1911

Net debt Feb. 15, 1899... $99,500
Tax valuation, real..... 258,003
Tax valuation, personal.$155,951
Total valuation 1899..... 413,954
Tax rate per $1,000) '98...$73·50
Population in 1890 was.....3,139

INTEREST is payable by State Treasurer, Springfield.

AURORA.—Aurora is in Kane County.

LOANS—	When Due.
bWATER BONDS—	
5s, F&A, $46,000	Feb. 1, 1900
5s, F&A, $46,000	Feb. 1, 1905
5s, F&A, 30,000	Aug. 1, 1914

b $1,000 coupon bonds.

INTEREST on water bonds is payable at First Nat. Bank, New York

TAX EXEMPT.—All bonds are free from taxation.

TOTAL DEBT ETC.—The total city debt in January, 1897, was $168,000; sinking fund assets, $5,755; net debt, $162,245. Total township debt (last returns) $48,000.

ASSESSED VALUATION.—In 1896 the city's total assessed valuation was $3,732,268; total tax (per $1,000), '99, $61·11; in '91 it was $3,608,463. The township's assessed valuation of real estate in 1891 was $3,093,375; of personal property, $1,143,061; total, $4,236,436.

BONDS ILLEGALLY ISSUED.—"Many years ago bonds were issued by the town to the Ott. Os. & Fox Valley R. R. Co. which were declared illegal by the Supreme Court of the United States in a suit instituted by the town of Ottawa, which issued similar bonds under the same act of the Legislature of the State of Illinois, and of course town could not legally levy a tax to pay them."

POPULATION.—The population in 1890 was 19,688; in 1880 was 11,873; in 1870 was 11,162. Population 1897 (estimated), 27,000.

AURORA SCHOOL DISTRICT NO. 4.—

LOANS—	When Due.
SCHOOL BONDS—1895.	
5s, J&J, $10,000	1903-1907
($2,000 due yearly on July 1.)	

Interest payable in New York.
Total debt July 1, 1899.. $23,000
Tax valuation 1898.....1,287,270
School tax (per 1,000), '99..$20·00
Population in 1899 (est.).....8,500

BEARDSTOWN.—W. G. SMITH, Clerk.

This city is situated in Cass County.

LOANS—	When Due.
REFUNDING BONDS—	
5s, J&J, $77,500	Jan. 1, 1902
WATER BONDS—	
6s, A&O, $15,500	Apr. 1, 1908
Subject to call.	

Bonded debt Aug. 1, 1899..$92,500
Sinking fund, cash, etc.... $6,379
Net debt Aug. 1, 1899..... 86,121
Tax valuation 1899.....500,000
Assessment is 1/5 actual value.
Total tax (per $1,000) '98...$92·10
Population in 1890 was.....4,226
Population in 1899 (est.).....6,000

INTEREST on the refunding bonds is payable by the State Treasurer; on the water bonds at the First National Bank of Beardstown.

BELLEVILLE.—This city is in St. Clair County.

LOANS.—	When Due.
REFUNDING BONDS—	
4s, M&S, $84,000	Sept. 2, 1909
Subject to call after Sept. 2, 1899	
4s, J&J, 40,000	Jan. 1, 1910
Subject to call after Jan. 1, 1900	

Interest payable at Belleville.
Total debt Aug. 1, 1899.. $124,000
Ass'd valuation, real.... 1,564,625
Ass'd valuation, pers'l.. 650,922
Total valuation 1899....2,215,547
Total tax (per $1,000) '99...$61·20
Population in 1890 was.....15,361
Population in 1880 was.....10,683
Population in 1899 (est.)....21,000

TAX FREE.—All of the bonds issued by this city are tax exempt.

BELLEVILLE SCHOOL DISTRICT NO. 4.—H. D. UPDIKE, Secretary Board of Education.

LOANS—	When Due.
6s, Nov., $4,500	Nov., 1899
6s, Jan., 5,500	Jan., 1900
6s, July. 1,000	July, 1901
6s, Sept., 13,000	Sept., 1901
6s, Oct., 2,000	Oct., 1901
5s, F&A., 20,000	Aug. 31, 1903
4s, M&S, $12,000	Sept. 1, 1918
4s, F&A, 5,500	Feb. 1, 1919

Bonded debt Sept. 9, 1899.$65,500
Assessed valuation 1899.2,128,971
Total tax rate (per M.) '97..$67·16
Population 1899 (est.) 19,000

BEMENT.—This township is in Piatt County. The bonds described are registered with the State Auditor.

LOANS—	When Due.
FUNDING BONDS—	
6s, July 1, $27,000	Past due.

Bonded debt Oct. 1, 1898..$27,000
Population in 1890 was.... 2,487
Population in 1880 was.... 2,030

SCHOOL DISTRICT NO. 2 BONDS—
4s, ..., $11,700.....May 1, 1914
(Subject to call after May 1, 1906

INTEREST is payable by the State Treasurer, Springfield.

BIG LAKE SPECIAL DRAINAGE DISTRICT.—This district is in Jackson County.

LOANS—	When Due.
6s, J, $6,000	July 1, 1902
6s, J, 7,000	July 1, 1903
6s, J, 8,000	July 1, 1904
6s, J, 8,000	July 1, 1905
6s, J, $31,250	July 1, 1906
6s, F, 8,250	Feb. 1, 1907

Total debt Feb. 15, 1898..$68,500
Tax rate (per $1,000.....$42·30
Population 1897 (est.) 600

BLOOMINGTON.—{LEWIS B. THOMAS, Mayor. {C. C. HASSLER, Treasurer.

This city is in McLean County. The city owns its water works and electric-light plant.

LOANS—	When Due.
RAILROAD BONDS issued to St. L. Jack. & Chic. R. R.—	
5s, A&O, $20,000	1907
but subject to call after 1897	
IMPROVEMENT BONDS—	
4s, ... $20,000	.....
FUNDING BONDS—	
4s, A&O, $25,000	Oct. 1, 1907
4s, J & J, 20,000	July 1, 1908

Bonded debt Oct. 3, 1898..$90,000
Floating debt..... 12,566
Total debt Oct. 3, 1898.. 102,566
Tax valuation, real.....2,744,167
Tax valuation, personal. 937,407
Total valuation 1898....3,681,574
City tax (per $1,000) 1896..$33·80
Population in 1890 was.....20,484
Population 1898 (est.).....25,000

INTEREST on railroad bonds is payable in New York by the Am. Ex. National Bank; on water works bonds by City Treasurer.

BLOOMINGTON SCHOOL DISTRICT.—E. R. MORGAN, Treasurer Board of Education.

LOANS—	When Due.
BUILDING AND IMPROV. BONDS—	
6s, J&D, $15,000	Dec. 2, 1899
5s, Sept., 10,000	Sept. 2, 1905
5s, Sept., 5,000	Sept. 2, 1906
5s, J&D, 5,000	June 1, 1906
5s, J&D, 10,000	June 1, 1907
4s, ... $35,000	1909-1912
($10,000 yearly on Oct. 1.)	
5s, J&D, $10,000	June 1, 1908

Bonded debt Sept. 1, '99.. $90,000
Tax valuation 1898.....3,251,505
Population '99 (sch. census).25,000

BRIMFIELD.—W. L. WILEY.

This township is in Peoria County. The bonds described are registered with the State Auditor.

LOANS—	When Due.
FUNDING BONDS—	
5s, J&J, $23,000	1900-1904
($5,000 due in even years and $4,000 in odd years on July 1.)	
5s, J&J, $25,000	July 1, 1905
($5,000 yearly) to July 1, 1909	

Bonded debt Feb. 1, 1899.$57,000
Total valuation 1898.... 507,598
Population in 1890 was.... 1,589

INTEREST is payable by the State Treasurer, Springfield.

CAIRO.—This city is in Alexandria County.

The railroad bonds due in 1892 and street bonds due in 1894 are subject to compromise at the rate of fifty cents on the dollar after adding due coupons and interest on them to date of compromise. In making up debt statement they are given that valuation.

LOANS—	When Due.
REFUNDING RAILROAD BONDS—	
6s, J&J, $55,700	Jan. 1, 1914
RAILROAD BONDS—	
8s, J&J, $38,000	1892
STREET BONDS—	
8s, F&A, $2,000	Aug. 2, 1894

Bonded debt Jan. 1, '99.. $61,726
Floating debt..... $35,641
Total debt Jan. 1, 1899.. 97,367
Tax valuation, real.....1,069,942
Tax valuation, personal. 289,697
Total valuation 1899....1,359,639
Total tax (per $1,000) '99..$55·70
Population in 1890 was....10,324
Population 1899 (est.).....15,000

INTEREST on reg. bonds is paid by State Treasurer, Springfield.

CHAMPAIGN.—{CALVIN J. SABIN, Mayor. {CHAS. A. DRYER, Clerk.

This city is in Champaign County.

LOANS—	When Due.
SEWER BONDS—	
5s, ... , $15,000	1901-1906
IMPROVEMENT BONDS—	
5s, ..., $15,000	1902
5s, ... 5,000	1900
5s, F&A, 3,000	Aug. 1, 1900
5s, F&A, 5,000	Aug. 1, 1908
5s, ..., 5,000	Aug. 1, 1908

Bonded debt Aug. 5, '99. $43,000
Floating debt..... 500
Total debt Aug. 5, 1899. 43,500
Tax valuation 1899.....1,080,000
Assessment about 1/5 actual value.
Tax rate (per $1,000).....$73·33
Population in 1890 was.....5,839
Population in 1880 was.....5,909
Population '99 (estimated)..10,500

CHARLESTON.—{C. O. SKIDMORE, Mayor of City. {J. K. RARDIN, Supervisor of Town.

This city is in Coles County and is part of the town of Charleston. The bonds described are registered with the State Auditor.

LOANS—	When Due.
WATER WORKS (CITY) BONDS—	
City 5s, ..., $20,000	.....
TOWN REFUNDING BONDS—	
Township 4½s, ... $56,000	1917
5s, ..., $17,000	1900-1916

Town debt Feb. 4, 1899....$74,000
Population in 1890 was.....4,135
Population (town) in '99 was.9,000

INTEREST is payable by the State Treasurer, Springfield.

ASSESSED VALUATION.—In 1898 the total assessed valuatio for the township was $715,214 and for the city in 1894 it was $520,-215. Total tax rate (per $1,000) for the city was $8·49, and the average rate for the town was $4·27.

CHICAGO.—{CARTER H. HARRISON, Mayor. {WILLIAM D. KERFOOT, Comptroller.

This city is in Cook County.

LOANS—	When Due.
CITY BONDS, E. & K.—	
4s, J&J, $843,450	Apr. 1, 1901
4s, ..., 60,000	Jan. 1, 1914
RIVER IMPROVEMENT BONDS—	
4s, J&J, $250,000	Jan. 1, 1911
4g, J&J, g249,000	July 1, 1912
4s, ..., 500,000	July 1, 1913
4s, g, J&J, 343,500	July 1, 1914
4s, g, J&J, 1,263,000	July 1, 1915
SCHOOL BONDS (R)—	
4s, J&J, $65,000	Apr. 1, 1907
4s, J&J, 81,000	Jan. 1, 1908
4s, J&J, 138,000	July 1, 1908
4s, J&J, 476,000	Jan. 1, 1911
3½s, J&J, 135,000	July 1, 1910
SEWERAGE BONDS—	
4½s, J&J, $489,500	July 1, 1900
4s, J&J, 458,000	July 1, 1904
4s, J&J, 25,000	July 1, 1908
4s, ... 369,000	Jan. 1, 1911
4s, J&J, 490,000	July 1, 1912
4s, g, J&J, 782,500	July 1, 1914
TUNNEL BONDS (P)—	
4s, J&J, $100,000	July 1, 1916
REFUNDING BONDS—	
3½s, J&J, $100,000	Jan. 1, 1918
3½s, g. J&J, 98,000	July 1, 1918
3½s, g. A&O, 100,000	Oct. 1, 1918
3½s, g. J&J, 98,000	Jan. 1, 1919
LOANS—	When Due
REFUNDING BONDS—(Con.)	
3½s, g. J&J, 618,000	July 1, 1919
3½s, g. M&S, 228,000	Sept. 1, 1919
WATER BONDS—	
4s, J&J, $150,000	July 1, 1908
4s, J&J, 159,500	July 1, 1911
4s, J&J, 821,000	July 1, 1912
4s, J&J, 130,000	Jan. 1, 1914
4s, g, J&J, 446,000	July 1, 1914
4s, g, J&J, 1,485,000	July 1, 1915
3·65s J&J, 332,000	July 1, 1902
3½s, J&J, 225,000	July 1, 1909
3½s, J&J, 108,500	July 1, 1910
HYDE PARK—WATER BONDS—	
5s, J&J, $50,000	Jan. 1, 1904
WORLD'S FAIR BONDS—	
4s, J&J, $4,517,000	Jan. 1, 1921
WATER CERTIFICATES—	
4s, ... *$200,000	Dec. 1, 1899
4s, ... *500,000	Dec. 1, 1900
4s, ... *500,000	Dec. 1, 1901
3½s, ... *500,000	1902
4s, ... *500,000	June 1, 1903
LAKE VIEW WATER BONDS—	
5s, J&J, $23,000	July 1, 1904
4s, J&J, 50,000	July 1, 1907
TOWN OF LAKE WATER BONDS—	
5s, A&O, $45,000	Apr. 1, 1900
($15,000 due ye'rly) to Apr. 1, 1902	

* Not included in city's debt.
Bonds of 1893 and all subsequent issues are payable in gold.

INTEREST.—Interest on the Chicago city bonds is paid in New York by the American Exchange National Bank.

TOTAL DEBT, SINKING FUNDS, ETC.—

	Sept. 1, 1899.	Jan. 1, 1899.	Jan. 1, 1898.	Jan. 1, 1897.
Tot. bonded debt.	$16,901,950	$16,922,450	$17,018,450	$17,078,950
Sinking funds ...	2,085,629	1,817,814	1,569,035	1,205,952
Net debt.....	$14,816,321	$15,104,636	$15,449,415	$15,872,998

The floating debt of the city on January 1, 1899, was $2,535,454, and judgments amounting to $1,404,812 62 are standing agst. the city. The city's water debt (excluding the water certificates) on Sept. 1, 1899, was $4,025,000, and is included in above total.

CITY PROPERTY—The city owns buildings and real estate of the value of $63,947,452, including water works which cost $26,345,652, and an electric-light system.

EQUALIZED VALUATION.—The city's equalized valuation (which is about one-tenth its cash value) and tax rate for city purposes are:

Years.	Real Estate.	*Per. Property.	*Total Val.	City Tax Rate.
1898.....	$178,801,172	$42,165,275	$220,966,447	$55·24
1897.....	184,632,905	47,393,755	232,026,660	55·90
1896.....	195,684,875	48,672,411	244,357,286	.....
1895.....	192,498,842	50,977,983	243,476,825	.....
1894.....	190,163,364	56,462,078	†246,625,442	47·60
1893.....	189,299,120	56,491,231	245,790,351	46·08
1890.....	170,553,854	48,800,514	219,354,368	43·52
1888.....	123,292,358	37,349,369	160,641,727	35·63

* Includes valuation of railroad property, which for 1898 was $12,563,882. † Assessed valuation.

The tax rate above given is that for city purposes only. In addition to this the three districts of which the city is composed are assessed for their proportion of State and county taxes, and for certain improvements, the city in its corporate capacity not being assessable for these purposes.

CITY'S GROWTH.—The city's growth in population, wealth and indebtedness appears from the following:

Year.	Population.	Valuation.	City tax raised.	Bonded debt.
1898.....	1,950,000	$220,966,447	$12,207,906	$16,922,450
1897	1,928,000	232,026,660	12,939,333	17,018,450
1896	1,778,960	244,357,286	12,290,145	17,078,950
1895	1,616,635	243,476,825	14,239,685	17,188,950
1894 (est.) ..	2,000,000	246,625,442	12,267,643	17,722,950
1893 (est.) ..	1,700,000	245,790,351	11,810,969	18,431,450
1890.....	1,099,850	219,354,368	9,558,334	13,545,400
1880.....	503,185	117,133,643	3,899,126	12,752,000
1870.....	306,605	275,986,550	4,139,799	11,041,000
1860.....	109,206	37,053,512	573,315	2,336,000
1850.....	28,269	7,220,249	25,270	93,395

CHICAGO SANITARY DISTRICT.—F. M. BLOUNT, Treas.

This district was organized in 1889 and it includes practically the city of Chicago and the greater part of the towns of Lyons and Cicero.

LOANS— *When Due.*
5s, M&N, $1,400,000. Nov., '99 to '12 ($100,000 due yearly)
5s, J&J, $2,250,000. Jan., '00 to '14 ($150,000 due yearly.)
5s, J&J, $2,250,000. July, '00 to '14 ($150,000 due yearly.)
4½s, J&J, $3,200,000. Jan., '00 to '15 ($200,000 due yearly.)
4½s, J&J, $680,000. Jan. 1, '00-'16 ($40,000 due yearly.)
4½s, J & J, $720,000. 1900 to 1917 ($40,000 yearly on Jan. 1.)
3½s, J&J, $190,000... Jan. 1, 1919
3½s, J&D, 200,000. June 30, 1918
Total debt Jan. 1, '99..$11,040,000
Tax valuation 1898...229,485,977
Tax levy over $3,500,000 for 1899
Population 1899 about..1,750,000

LINCOLN PARK BONDS.—Located in towns, North Chicago and Lake View.

5s, A&O, $300,000.....Oct. 1, 1907
5s, F&A, 160,000....Oct. 1, 1911
5s, J&J, 40,000.....Oct, 1, 1918
Total debt Apr. 1, 1899...$500,000
Interest payable at State Bank, Chicago.

SOUTH PARK BONDS.—Located in towns, So. Chicago, Hyde Park and Lake.

5s, ..., $325,000.....1911
Total debt $378,000
Interest payable at N.Y. & Chicago.

WEST CHICAGO PARK BONDS —

5s, ..., $1,000,000....July 1, 1911
5s, ..., 600,000.....July 1, 1915
5s, ... , 300,000.....July 1, 1917
(Subject to call after July 1, 1902.)
Special ass'mt warrants..$244,800
Warr'nts agst. '98 tax levy. 38,586
Total debt Apr. 1, 1899..2,210,886
Interest payable at Chicago National Bank.

WEST CHICAGO TOWN BONDS.—

Refunding 4s, $438,000..July, '10 (Subject to call.)
Town debt April 1, '99...$438,000

CLARK COUNTY.—HENRY H. KNIPE, Treas.

County seat is Marshall.

LOANS— *When Due.*
COURT HOUSE WARRANTS—
6s, Jan., $30,000.....part yearly (Subject to call at any time.)
FUNDED BONDS—
6s, May, $30,000.....May 1, 1900
TOWNSHIP REGIS. BONDS—
7s, var., $41,000.....Various
Bonded debt Feb. 4, '99. $60,000
Floating debt..... 16,000
Total debt Feb. 4, 1899.. 76,000
Sinking fund assets..... 30,000
Township bonds (ad.)... 41,000
Tax valuation 1898.....2,170,508
State & Co. tax (per M.) '98..14·10
Population in 1890 was....21,899

INTEREST on funded and township bonds is payable at the State Treasurer's office; on all other bonds at the County Treasurer's office.

COOK CO.—{J. C. IRWIN, President Board of Commiss'ers. {SAMUEL B. RAYMOND, Treasurer.

Cook County contains the City of Chicago.

LOANS— *When Due.*
FUNDING BONDS—
4s, M&S, $450,000...Mar. 1, 1900 ($50,000 due y'rly) to Mar. 1, 1908
REFUNDING BONDS—
4½s, M&N, $1,158,500. May 1, 1900
4s, M&N, $500,000... May 1, 1905
4s, M&N, 877,500....May 1, 1900 ($67,500 due y'rly) to May 1, 1912
4s, g., J&J, $750,000. Jan. 1900 to ($37,500 due yearly) Jan., 1919

INTEREST.—Interest on all bonds is payable in Chicago.

TOTAL DEBT.—The total debt on May 1, 1899, was $3,736,000 The debt per capita in 1890 was $3·93, against $7·70 in 1880.

EQUALIZED VALUATION in 1898 of real estate was $201,153,937 personal property, $29,905,822; railroads, $17,325,815; capital stock $1,389,777; total, $249,775,351. The total in 1897 was $260,341,822; tax rate in 1898 (per $1,000) was $9·415.

POPULATION.—The population in 1890 was 1,191,922; in 1880 607,524. In 1899 estimated at about 2,000,000.

CRAWFORD CO.—CHAS. O. HARPER, Clerk.

County seat is Robinson. The bonds are all registered with the State Auditor.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Refunding.....	6	Jan. 1	Jan. 1, 1902	$100,000

INTEREST is payable at State Treasury, Springfield.

TOTAL BONDED DEBT Oct. 1, 1898, was $100,000.

ASSESSED VALUATION in 1899 was $2,028,523. in 1898 the assessed valuation of real estate was $1,364,322; personal property, $321,228; total, $1,685,550. Total tax rate (per $1,000) in 1891, $5·80, including State tax, $3·30 and county tax, $5·50. In 1897 the tax rate was $2·27. Property is assessed at ⅕ of its actual value.

POPULATION in 1890 was 17,283 in 1880 was 16,197.

DANVILLE.—{E. R. E. KIMBROUGH, Mayor. {R. E. LLOYD, Clerk.

This town is in Vermillion County. The refunding bonds below are registered with the State Auditor.

LOANS— *When Due.*
BRIDGE AND PARK BONDS—
5s, June, $3,000.....June 1, 1900
5s, F&A, 3,000...Feb. 1, 1900-'05
SEWER BONDS—
5s, A&O, $10,500...Apr. 1, '01-'09
4½s, M&S, 23,000...Sept. 1, '99-'10
4½s, J&D, 15,000..June 10, '02-'11
Total debt May 1, 1899.. $57,500
Tax valuation, real.....1,838,823
Tax valuation, personal. 445,778
Total valuation 1898....2,284,601
Assessment is ⅕ actual value.
Total tax (per $1,000) '98..$73·65
Population in 1890 was.....11,491
Population 1899 (estimat'd) 18,000

INTEREST on the park bonds due in 1900 and on sewer bonds due from 1902 to 1911 is payable at the City Treasurer's office; on other bonds at the First National Bank of Chicago.

DECATUR.—{B. F. TAYLOR, Mayor. {H. F. ROBBINS, Comptroller.

Decatur is the county seat of Macon County.

LOANS— *When Due.*
REFUNDING BONDS—
5s, A&O, $20,000....Oct. 1, 1904
WATER WORKS BONDS—
5s, J&J, 40,000.....Jan. 1, 1913 (Subject to call after Jan. 2, 1903)
Bonded debt Feb. 1, '99.. $80,000
Floating debt..... $17,000
Total debt Feb. 1, 1899.. 97,000
Sinking fund..... 41,000
Net debt Feb. 1, 1899... 56,000
Total valuation 1898.... 3,547,987
Total tax (per $1,000) '98..$71·60
Population 1890 was 16,841

INTEREST on the water-works bonds is paid by J. Millikin & Co., Decatur; and on refunding bonds of 1904 by N. W. Harris & Co., Chicago.

DIXON.—Dixon is in Lee County.

LOANS— *When Due.*
REFUNDING BRIDGE BONDS -
4s, ..., $48,000.....July 1, 1903
Bonded debt July 1, 1899. $48,000
Tax valuation 1899 ....$1,748,967
Total tax (per $1,000) '98..$68·07
Population in 1890 was.....5,161

DOUGLAS.—This township is in Effingham County.

TOWNSHIP RR. BONDS—
6s, ..., $22,000.... $8,000 yearly
Interest paid by State Treasurer.
Township debt Sept. 15, '99. $22,000
Tax valuation, real.....428,276
Tax valuation, personal... 90,718
Total valuation 1897.....518,994
Total tax (per $1,000) '97..$84·10
Population in 1890 was.....4,211

DRUMMER.—AMOS BALL, Assessor.

This township is in Ford County.

5s, $52,500.....1900-1912
Bonded debt, Feb. 15, '99 $52,500
Assessed valuation, real. 461,685
Assess. valua., personal.. 88,320
Total valuation 1898.... $550,005
Assessment ⅕ actual value.
Population 1890.....2,997
Population 1898 (est.).....4,000

EAST LINCOLN.—This township is in Logan County.

The bonds described are registered with the State Auditor.

LOANS— *When Due*
REFUNDING BONDS—
4s, $69,000, July 1, 1900 to 1917 ($3,000 due yearly to July 1, 1908; $4,000 due yearly to July 1, 1911; $5,000 due yearly to July 1, 1917.)
Bonded debt Aug. 1, 1899..$72,000
Population in 1890 was.....4,480

INTEREST is payable by the State Treasurer, Springfield.

EAST OAKLAND.—C. C. ASHMORE, Sup'v'r.

This township is in Coles County. The bonds below have been declared illegal by the courts.

LOANS— *When Due.*
RAILROAD AID BONDS—
10s, Mar. 1, $75,000.... past due
No legal bonded debt.
Population in 1890 was.....2,243
Population in 1898 was.....3,500

EAST ST. LOUIS.—{M. M. STEPHENS, Mayor. {G. H. KEMPER, Treasurer.

This city is in St. Clair County.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Refunding bonds, 1888.....	5	Sept. 1	Sept. 1, 1908	$850,000
Street-improv't bonds, 1898..	6	June 1	1899-1902	220,300
do do 1899..	6		1900-1903	116,800

INTEREST on refunding bonds is payable by the State Treasurer at Springfield, Ill., and by the American Exchange National Bank of New York City.

TOTAL DEBT—The total bonded debt of East St. Louis on Jan. 1, 1899, was $650,000. The street improvement bonds are an obligation against the property fronting on the streets improved, and not on the city as a whole.

ASSESSED VALUATION in 1898 of real estate was $4,253,442; personal property, $731,278; total, $4,984,720; total tax (per $1,000) $56·00.

POPULATION.—The population in 1890 was 15,169; in 1880, 9,185; in 1899 (local estimate) 40,000.

EAST ST. LOUIS SCHOOL DISTRICT.—

St. Clair County.

Total debt (last returns). $107,000
Tax valuation 1893.....2,524,721
Real valuation $15,000,000
Population 1894 (estim'd)..25,000

ELGIN.—WM. F. SYLLA, Clerk.

This city is in Kane County.

LOANS— *When Due.*
WATER WORKS BONDS—
5s, J&J, $111,000..... .....
Bonded debt Jan. 1, '99.. $111,000
Sinking fund assets..... 5,455
Net debt Jan. 1, 1899... 105,545
Assessed val'n, real.....2,387,123
Assessed valuat'n, pers'l. $663,741
Total valuation 1898....3,050,864
Assessment about ⅕ actual value.
Total tax (per $1,000) '98..$72·00
Population in 1890 was.....17,823
Population in 1899 (est.).....22,000

ELGIN SCHOOL DISTRICT.—H. L. Given, Treas.

This district is in Kane County.

LOANS— *When Due.*
SCHOOL BONDS—
5s, ..., $5,000.....1900
5s, ..., 135,000.....1901-1911
5s, J&J, 16,000.....1903-1905
Bonded debt Feb. 1, '99..$161,000
Tax valuation, real.....$2,993,316
Tax valuation, person'l 63,168
Total valuation 1898... 3,061,484
Assessment about ⅕ actual value.
Population in 1890 was.....17,823
Population in 1899 (est.).....22,000

INTEREST on the bonds above described is payable at Elgin.

ELMWOOD.—This township is in Peoria County. The bonds described are registered with the State Auditor.

LOANS— *When Due.*
FUNDING BONDS—
5s, ..., $15,000. July 1, part yearly
5s, J&J, $80,000.....July 1, 1909
Bonded debt Oct. 1, 1898..$95,000
Equalized valuat'n 1898..557,735
Total tax (per $1,000) ..... $29·83
Population in 1890 was.....2,451

INTEREST is payable by the State Treasurer, Springfield.

EVANSTON.—THOMAS BATES, Mayor. GEORGE RHODES, Comptroller.

Evanston is in Cook County.

LOANS— *When Due.*
PUBLIC IMPROVEMENT BONDS—
5s, ..., $40,000.... .....
4s, A&O, 30,000.....1900-1918
($3,000 in even years on April 1.)
REFUNDING BONDS—
4s, ..., $70,000.....1900-1913
($5,000 yearly on July 1.)
JUDGMENT BONDS—
4s, F&A, $6,000. Feb. 1, 1901 to '06

Bonded debt Jan. 1, 1899. $144,000
Floating debt..... 10,000
Total debt Jan. 1, 1899.. 154,000
Sinking fund assets..... 14,058
Tax valuation, real.....5,913,328
Tax valuation, personal. 927,150
Total valuation 1899....6,840,478
Tax rate (per $1,000), '98..$64·10
Population in 1890 was.... 13,059
Population in 1899 (est.)...25,000

EVANSTON SCHOOL DISTRICT.—Homer H. Kingsley, Superintendent.

LOANS— *When Due.*
4s, semi an., $4,000..Apr. 1, 1911
4s, semi-an., 31,000..Apr. 1, 1912
($4,500 due y'rly) to Apr. 1, 1918
3½s, ..., $72,000.....
REFUNDING BONDS—
4s, A&O, $25,500 ..Apr. 1, 1900
($4,500 due y'rly) to Apr. 1, 1903
($2,000 Apr. 1, 1909, and $4,500 on Apr. 1, 1910 and $1,000 in '11.)

Bonded debt Mar. 1, '99. $90,000
Assessed valuation, real. 2,000,000
Assessed valuation, per'l 300,000
Total valuation 1898... 2,300,000
Tax rate (per $1,000) 1898 (average).....$10·00
Population in 1898 (est.)...10,500

FORD COUNTY.—W. B. FLORA, Clerk.

County seat is Paxton. Bonds are registered with the State Auditor.

LOANS— *When Due.*
FUNDING BONDS—
5s, J&J, $90,000.....July 1, 1900
($7,000 yearly to 1901; $15,000 1902 to 1905; $16,000 1906.)

Total debt Feb. 1, 1899.. $97,000
Total valuation 1899....5,285,271
State & Co. tax (per M.) '98..10·60
Population in 1890 was.....17,035

INTEREST is payable by the State Treasurer, Springfield.

FRANKLIN CO.—County seat is Benton.

The bonds below described are registered with the State Auditor. The U. S. Supreme Court has declared $100,000 of Belleville & E. dorado RR. bonds null and void, and they are not included below.

LOANS— *When Due.*
BELLEVILLE & ELDORADO RR.—
8s, J&J, $149,000....Nov. 13, 1897
FUNDING BONDS—
4½s, $40,000.....1918
(Subject to call after 1903.)

Interest payable by State Treas'r.
Total debt 1898..... $40,000
Assessed valuation '98..1,020,528
Population in 1896 was.... 17,138
Population in 1880 was.... 16,129

FREEPORT.—ALBERT BAUMGARTEN, Mayor. GEO. H. TANDY, Clerk.

Freeport is in Stephenson County.

LOANS— *When Due.*
CITY HALL BONDS—
5s, M&S, $34,000.... 1918
REFUNDING BONDS 1890—
4½s, F&A, $62,000...Aug. 2, 1910
4½s, ..., $4,500..... Oct. 1, 1907
Int. payable at City Clerk's office.

Total debt Jan. 1, 1899..$100,500
Tax valuation, real.....1,464,821
Tax valuation, personal. 567,738
Total valuation 1898....2,032,559
Assessment is ⅕ actual value.
Total tax (per $1,000), '98. $64·70
Population in 1890 was.....10,189
Population 1899 (estimat'd)16,000

TAX FREE—All of the city's bonds are exempt from taxation.

GALENA.—JOHN G. SCHMOHL, Mayor. JOHN B. FRENCH, Clerk.

This city is in Jo Daviess County.

LOANS— *When Due.*
REFUNDING BONDS—
6s, July 1, $42,690.....Part yearly

Total debt Feb. 1, 1899....$42,690
Assessed valuation 1897...378,100
Population in 1890 was.... 5,635
Population in 1898 (est.).. 6,000

INTEREST and principal are payable by the State Treasurer.

GALESBURG—This city is in Knox County.

LOANS— *When Due.*
STREET IMPROVEM'T BONDS—
6s, ... , $16,000..Apr., 1900-1903
WATER BONDS—
5s, A&O, $43,000....Oct. 1, 1900
5s, A&O, 43,000....Oct. 1, 1910
5s, M&N, 25,000....Nov. 1, 1903
5s, M&N, 25,000....Nov. 1, 1913
Bonded debt Mar. 1, '98. $136,000

Floating debt..... $7,000
Total debt..... 143,000
Sinking fund..... 35,800
Net debt Mar. 1, 1898... 107,200
Tax valuation 1897.....3,038,866
Assessment is ⅕ actual value.
Total tax (per $1,000) '98..$64·40
Population in 1890 was.... 15,264
Population 1897 (est.).....20,000

INTEREST is payable at the Chemical National Bank, New York.

GALLATIN CO.—MARSH WISEHURT, Treas.

County seat is Shawneetown. The bonds below described are registered with the State Auditor.

LOANS— *When Due.*
FUNDING BONDS—
6s, J&J, $190,000.....July 1, 1905
(Subject to call at any time.)
RAILROAD AID BONDS—
7s & 8s, $48,000..... Past due.

Bonded debt Mar. 1, '99..$190,000
Interest is payable in New York.
Assessed valuation '99..$1,400,000
State & Co. tax (per M.), '98. 11·60
Population in 1890 was.... 14,935
Population in 1899 (est.)...20,000

GREEN RIVER SPECIAL DRAINAGE DISTRICT.—JOHN F. WALTER, County Treasurer.—Bureau County.

LOANS— *When Due.*
GREEN RIVER BONDS—
6s, Jan., $57,000.....1904

UNION BONDS—
6s, Sept., $19,000.....1901
Bonded debt Aug. 1, '99...$76,000
Tax valuation 1898... $8,889,011
Population in 1897 was....46,519

GROSSDALE.—E. T. BEHRENS, Clerk.

Grossdale is in Cook County.

Total debt Jan. 1, 1899.. $112,000
Sinking fund assets..... 7,000

Assessed valuation 1898 $281,465
Population in 1899 (est.) 1,600

The town's bonds were mostly issued for sewer and street purposes. They bear 6% interest, payable annually at the First Nat. B'k of Chicago.

HANCOCK COUNTY.—County seat is Carthage.

LOANS— *When Due.*
ROCK'D & R. I. RR. (renewal)
5s, ..., $10,000.....July, 1900
Total debt Feb. 15, 1898.. $40,000
Assessed valuation, real. 5,787,758
Assessed valuation, per 1,361,949

Total valuation 1898...$7,149,707
Assessment is about ⅕ actual value
Tax rate (p. M) '97, from $35 to $65
Population in 1890 was.... 31,907
Population in 1880 was.... 35,337

INTEREST is payable by the State Treasurer, Springfield.

JACKSONVILLE.—SAM'L B. STEWART, Clerk.

This city is in Morgan County.

LOANS— *When Due.*
FUNDING BONDS—
5s, J&J, $99,000...Apr. 27, 1905
REFUNDING BONDS—
4s, J&J, $137,500.....July 1, 1919
(Part subject to call yearly.)

Total debt July 1, 1899. $236,500
Total valuation 1899 . 2,729,956
Total tax (per $1,000) '98..$73·70
Population in 1890 was.....12,935
Population in 1899 (est.)...15,000

The bonds are registered with the State Treasurer.

INTEREST is payable at State Treasury and in New York City

JASPER COUNTY.—County seat is Newton. The bonds described below are registered with the State Auditor.

LOANS— *When Due.*
FUNDING BONDS—
5s, Oct. 1, $35,000.....Oct. 1, 1899
(Part due yearly) to Oct. 1, 1907

Bonded debt Aug. 1, '99.. $35,000
Ass'd valuation 1899....1,625,528
Population in 1890 was.. 18,188

INTEREST is payable by the State Treasurer, Springfield.

JEFFERSON COUNTY.—

County seat is Mount Vernon. The $62,000 funding bonds are registered with the State Auditor, the $25,000 bonds with the County Treasurer.

LOANS— *When Due.*
FUNDING BONDS—
5s, J&J, $57,000.....July 1, 1898
(Part payments) to July 1, 1907
...., ...,$25,000.....1908-1913
(Part yearly.)

Bonded debt Jan. 24, '98. $87,000
Assessed valuation 1899. 2,173,283
Population in 1890 was.. 22,590
Population in 1880 was.. 20,680

INTEREST on $67,000 bonds is payable by State Treasurer, and on $25,000 bonds by First National Bank, Chicago.

JOLIET.—W. H. CLARE, Treasurer. W. F. McMASTERS, Clerk.

This city is in Will County.

LOANS— *When Due.*
IMPROVEMENT BONDS—
4½s, ... $58,800..Oct. 10, 1904
POLICE-STATION BONDS—
4s, ... $3,600.....Jan. 1, 1900
REFUNDING BONDS—1895.
4½s, June, $14,000.....June 1900
4½s, June, 15,000.....June, 1905
4½s, June, 20,000.....June, 1910

WATER BONDS—
5s, ... $50,000.....July 30, 1904
Bonded debt Aug. 1, 1898. $161,400
Tax valuation, real.....2,406,604
Tax valuation, personal. 634,095
Total valuation 1896....3,040,699
Assessment ⅕ of actual value.
Total tax (per $1,000) '98...$70·70
Population in 1890 was.....23,264
Population in 1897 (est.)...36,000

INTEREST on the refunding bonds is paid by the City Treasurer.

KANKAKEE CO.—J. S. GARRETT, Treasurer.

County seat is Kankakee.

LOANS— *When Due.*
FUNDING BONDS—
5s, July 1, $53,000....July 1, 1904
Bonded debt Oct. 1, '98...$53,000

Tax valuation 1898.....$4,603,052
Assessment about 15% actual value.
Total tax (per $1,000) '98....$9·40
Population in 1890 was 28,732

INTEREST is payable by the State Treasurer, Springfield.

KANKAKEE SCHOOL DISTRICT.—JOHN F. LUETH, Treasurer.

LOANS— *When Due.*
5s, ... $15,000.....Part yearly.
5, J&J, 12,500.....July 1, 1900
($2,500 due yearly) to July 1, 1904

Total debt Jan. 1, 1899. $30,000
Tax valuation 1898.....1,020,000
Real valuation (est.)...10,000,000
Population 1898 (est.)..... 12,000

LINCOLN.—WM. O. JONES, Mayor. DONALD DANKIN, Clerk.

This city is in Logan County.

LOANS— *When Due.*
REFUNDING BONDS—
4s, $42,000.....1900-1914
($3,000 yearly on July 1.)
Bonded debt Feb. 1, 1899. $45,000

Floating debt..... $7,500
Total debt Feb. 1, 1899.. 49,500
Tax valuation, real..... 480,130
Tax valuation, personal. 228,940
Total valuation 1898..... 709,070
Sinking fund..... 3,000
Net debt..... 42,000
Population in 1890 was.....6,722
Population 1897 (estimated) 10,500

INTEREST is payable by the City Treasurer.

MACOMB.—I. ODENWELLER, Mayor. J. O. PEASLEY, Treasurer.

This city is the county seat of McDonough County.

LOAN- *When Due.*
6s, Jan., $4,000.....1900
6s, A&O, 20,000.....1903
5s, F&A, 3,000.....1904
4½s, ..., 10,000.....1912

Total debt Feb. 1, 1899... $37,000
Total valuation 1898.....923,322
Taxation (per 1,000) '98....$56·00
Population in 1890 was.....4,152
Population in 1899 (est.).....6,000

MACON CO.—J. M. DODD, County Clerk.

County seat is Decatur. The bonds described below are registered with the State Auditor.

LOANS— *When Due.*
COURT HOUSE BONDS—1893.
5s, ..., $14,000.....1900-1901
5s, ..., 66,000.....1902-1912
($6,000 due yearly.)
Interest is payable at New York.

Total debt Feb. 10, 1899. $80,000
Assess'd valuation, real. 8,348,389
Ass'd valuation, pers'l...1,715,520
Total valuation 1898...10,063,909
State & Co. tax (per M.) '98. $14·40
Population in 1890 was....38,038

MACOUPIN CO.—O. C. HARTLEY, Clerk.

County seat is Carlinville. The bonds below described are registered with the State Auditor.

REFUNDING BONDS— *When Due.*
4½s, J&J, $660,000..July 1, '00 to
($60,000 due yearly.) July 1, 1910
Bonded debt July 1, '99. $670,000
Assessed val'tion, real. 4,586,573
Assessed val'tion, pers'l. 1,265,074

Total valuation 1899...$5,852,647
Assessment about ⅕ actual value.
State & co. tax (per M.) '98. $13·10
Population in 1890 was.....40,380
Population in 1899 (est.)...48,000

MASON AND TAZEWELL (Special Drainage Districts).—J. S. MCCULLOUGH, Auditor (P. O. Springfield.)

The bonds described below are registered with the State Auditor.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Drain. district bonds, 1886	7	July 1	July 1, 1900	$27,000
Do. do. 1886....	7	July 1	Apr. 1, 1901	18,000

TOTAL BONDED DEBT registered and unpaid on Feb. 1, 1899, was $72,000.

MATTOON CITY.—W. T. Arey, Comptroller.

This city is in Coles County.

LOANS— *When Due*
RAILROAD AID BONDS—
6s, Mar., $21,000....Mar. 22, 1915
6s, Mar., 15,000....Mar 22, 1900
6s, May, 25,000.....May 1, 1910
Total debt Sept. 1, 1899...$61,000
Special imp. bonds (ad'l). 86,023
Assessed valuation, real.. 637,885
Ass'd valuat'n, personal.. 233,251

Assessed valuation 1897.$871,136
Total tax (per $1,000).....$78·00
Population in 1890 was..... 6,837
Population in 1880 was..... 5,733
Population in 1897 (est.)....11,000
SCHOOL DISTRICT NO. 1 BONDS—
4s, J&J, $28,000.....July 1, 1919
(Subject to call after July 1,1919.)

MATTOON TOWNSHIP.—This township is in Coles County. The bonds described are registered with the State Auditor.

LOANS— *When Due.*
FUNDING BONDS—
6s, May 1, $50,000....May 1, 1900
5s, July 1, 46,000....July 1, 1911

Bonded debt Feb.19, 1898.$96,000
Assessed valuation '98.$1,163,963
Population in 1890 was..... 7,790
Population in 1897 was.....11,106

INTEREST is payable by the State Treasurer, Springfield.

MELROSE PARK.—G. F. Gehoke, President.

Melrose Park is in Cook County.

Bonded debt Feb. 1, 1899.$1,500
Water debt (additional)....46,500
(Water debt payable by special assessment.)

Assessed valuation 1898 $100,000
Assessment abt. 10% actual value.
Tax rate (per $1,000) '98.$100·00
Population in 1899 (est.)... 2,500

MOLINE.—This city is in Rock Island County.

LOANS— *When Due.*
BRIDGE BONDS—
5s, J&J, $1,000.....July 15, 1900
5s, M&S, 3,000....Nov. 1, 1906
STREET IMPROVEMENT—
4½s, M&S, $15,000...Sept. 1, 1914
Subject to call after Sept. 1, 1909
4½s, J&J, $10,000...Jan. 2, 1917
4½s, F&A, $10,000...Aug. 1, 1914
Subject to call after Aug. 1, 1904

WATER WORKS—
4½s, M&S, $40,000...Sept. 1, 1900
($10,000 due y'rly) to Sept. 1, 1903
Subject to call at any time.
Total debt Feb. 17, 1898. $91,000
Tax valuation, real.....1,381,460
Tax valuation, personal. 599,325
Total valuation 1899....1,980,785
Total tax (per $1,000).....$83·60
Population in 1890 was.... 12,000
Population in 1897 (est.)...18,000
SCHOOL DISTRICT NO. 3 BONDS—
4s, J&J, $30,000.July 1. '14 to '19

INTEREST on $3,000 bridge bonds is payable in New York City. on all other bonds in Moline.

TAX FREE.—All bonds of this city are exempt from taxation.

MORGAN CO.—{HENRY J. RODGERS, Treasurer. {FRANK J. HEINL, Clerk.

County seat is Jacksonville. The bonds below described are registered with the State Auditor.

LOANS— *When Due.*
REFUND'G COURT HOUSE -1887.
4s, June 15, $100,000. June 15, 1907
Subject to call aft. June 15, 1897
Total debt Feb. 1, 1899.. $100,000

Asses'd valuation 1898.$8,581,140
State tax (per $1,000).....$5·50
County tax (per $1,000)..... 7·50
Population in 1890 was.....32,636

INTEREST on bonds is payable at New York City.

MOULTRIE CO.—Louis K. Scott, Co. Clerk.

County seat is Sullivan.

The bonds below described are registered with the State Auditor.

LOANS. *When Due.*
FUNDING BONDS 1882—
5s, July 1, $77,000 ...July 1, 1902
Subject to call at any time.
Total debt Apr. 1, 1899.. $77,000
Assessed valuation, real.2,175,066
Assessed val'tion, pers'l. 352,845

Assessed val., railroads.. $427,020
Total valuation 1898.....2,954,931
Assessment about ⅕ actual value.
State tax (per $1,000) '98....$5·60
County tax (per $1,000) '98.. 7·50
Population in 1890 was.....14,481
Population in 1897 (est.)...18,000

INTEREST is payable at State Treasury, Springfield.

OREGON.—Frank E. Thayer, Clerk.

This township is in Ogle County.

LOANS— *When Due.*
REFUNDING BONDS—
4½s, July, $40,000.....1908-1917
Bonded debt Feb. 1, 1899. $40,000
Tax valuation, real..... 250,651

Tax valuation, personal.. $75,834
Total valuation 1898..... 326,485
Population in 1890 was.....1,951
Population in 1899 (est.).....2,500

INTEREST is payable at the First National Bank, Chicago.

PANA.—(City.)—T. J. Smith, City Clerk.

This city is in Christian County.

LOANS. *When Due.*
WATER WORKS BONDS—
6s, Mar., $37,500.....Mar. 1, 1914
(Subject to call after Mar. 1, 1899)
Total debt Oct. 4, 1899... $37,500

Total valuation, 1899.... $887,668
Total tax (per $1,000) '99...$57·83
Population in 1890.....5,077
Population 1899 (estimated).8,000

PANA.—(Township.)—This township is in Christian Co.

The bonds below described are registered with the State Auditor.

LOANS— *When Due.*
REFUNDING BONDS—1898—
4s, July 1, $102,000..July 1, 1918
Subject to call after July 1, 1908.
6s, July 1, $36,000....July 1, 1907
Subject to call after July 1, 1897

Total debt Feb. 1, 1898.. $138,000
Tax valuation, real..... 827,333
Tax valuation, personal. 182,497
Total valuation 1897....1,009,832
Population in 1890 was.....6,143
Population in 1897 (est.) 7,200

INTEREST on bonds is payable by State Treasurer, Springfield.

PARIS.—Z. T. Baum, Mayor.

This city is in Edgar County. The bonds are registered with the State Auditor. The railroad-aid bonds issued by the township have been declared illegal by the United States Court.

LOANS— *When Due.*
RR. AID (Township) BONDS—
7s, Mar. 1, $50,000.....Invalid
5s, F&A, 5,000.....1905
5s, F&A, 10,000.....1910
Bonded debt Oct. 1, 1899. $17,000

Sinking fund..... $1,300
Net debt Oct. 1, 1899.... 15,700
Total valuation 1899....2,392,060
Total tax (per $1,000).....$75·20
Population in 1890 was.....6,260
Population in 1899 was.....7,500

INTEREST is payable by the State Treasurer, Springfield.

PEKIN.—This city is in Tazewell County. The bonds described below are registered with the State Auditor.

LOANS— *When Due.*
REFUNDING BONDS—
5s, ..., $75,500....July 1, 1915
Subject to call after July 1, 1905

4½s, ..., $53,000.....Dec. 1, 1907
Total debt Mar. 25, 1897.$128,500

INTEREST on registered bonds is payable at State Treasury.

ASSESSED VALUATION.—The total assessed valuation in 1896 was $956,425. Tax rate (per $1,000) $45·70.

POPULATION.—The population in 1890 was 6,347; in 1880 was 5,993. In 1895 it was 9,651.

PEORIA.—{HENRY W. LYNCH, Mayor. {J. R. CONWAY, Comptroller.

This city is in Peoria County.

LOANS— *When Due.*
BOUNTY BONDS—
4½s, M&S, $21,000..Mch. 1, 1902
4½s, M&S, 21,000..Mch. 1, 1903
PEORIA & ROCK. IS. RY. BONDS—
4½s, J&J, $100,000..July 1, 1908
SCHOOL BONDS—
4½s, M&N, $8,000..May 1, 1908
4½s, J&D, 10,500..June 1, 1910
4s, M&S, 39,000..Sept. 1, 1907

REFUNDING SCHOOL BONDS—
4s, June 1, $20,000..June 1. 1918
STREET AND SEWER BONDS—
6s, ..., $316,300.....1897 to 1902
IMPROVEMENT BONDS—
6s, ... $14,700.. 1900-1903
6s, ... 12,400.....1901-1904
WATERWORKS BONDS—
5s, M&N, $50,000..May 15, 1901
4½s, J&D, 195,000..June 1, 1908

INTEREST—Interest on refunding school bonds is payable in Peoria; on all other bonds at the Chase National Bank, New York.

TOTAL DEBT ETC.—The city's bonded debt on July 1, 1899' was $464,500, of which $245,000 was water debt; floating debt, $200,000; total debt, $664,500. $150,000 of the floating debt is for new city hall and will be paid $50,000 yearly. The special assessment and street and sewer bonds in the table are not included in the total bonded debt.

WATER WORKS.—In 1889 the city's water works were sold to the Peoria Water Company on the agreement that they should be enlarged and improved. The city retains the right to re-purchase the property after a certain time, and on January 1, 1894, held $450,000 securities against the outstanding water debt.

ASSESSED VALUATION.—In 1899 the assessed valuation of real estate was $7,159,615; of personal property, $2,041,137; total $9,197,752. Total tax rate (per $1,000) 1898, $88·50.

POPULATION.—The population in 1890 was 41,024; in 1880 was 29,259; in 1898 (estimated) 70,259.

PEORIA CO.—J. F. Knupp, Treasurer.

This county, by paying off its bonds as they matured, has reduced its debt to small proportions. The county seat is Peoria.

LOANS— *When Due.*
ALMS HOUSE BONDS—
4½s, July, $40,000....July 2, 1903
Bonded debt Sept. 20, '99..$40,000
Floating debt.....122,500
Total debt Sept. 20, 1899..162,500
County has no sinking fund.

Ass'd valuation, real $12,765,981
Ass'd valuation, pers'l. 3,460,924
Ass'd valuation, rail'ds. 1,637,698
Total valuation 1899...17,864,603
Assessment about ⅕ actual value.
State and co. tax (per M.) '99.$15·60
Population in 1890 was... 70,378
Population in 1899 (est.)..100,000

INTEREST is payable at Am. Ex. Nat. Bank, New York City.

PERRY COUNTY.—Jas. Archibald, Treas.

County seat is Pinckneyville.

The bonds below described are registered with the State Auditor. The United States Supreme Court has established the validity of Chester & Tamaroa railroad-aid bonds of this county to the amount of $97,000 (payment of which—principal and over-due interest—has been provided for by the issuance of $200,000 bonds), and has declared the $100,000 B. & S. S. railroad-aid bonds invalid.

LOANS— *When Due.*
RAILROAD AID BONDS (ILLEGAL)—
7s, J&J, $100,000.....
REFUNDING RAILROAD BONDS—
4½s ...,$200,000..... 1919
(Subject to call after 1909.)

Equalized val'tion, '99 $1,781,737
Assessment about ⅕ actual value.
Population, 1890.....17,529
Population, 1894 (est.).....25,000

PIKE COUNTY.—County seat is Pittsfield. Bonds are registered with State Auditor

LOANS—

NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Railroad aid bonds.....	7	July 1	July 1, 1899	$52,000
School bonds.....	5	F & A	Aug. 1, '00-'06 ($3,000 due yearly.)	21,000

INTEREST is payable by State Treasurer, Springfield.

TOTAL DEBT on Jan. 1, 1898, was $102,000, of which $52,000 was bonded and $50,000 was floating debt.

ASSESSED VALUATION of real estate (about ⅕ actual value) in 1898 was $3,584,769; personal property, $1,044,348; total, $4,629,117. State tax (per M.) '97 was $6·60; county tax (per $1,000), $7·50.

POPULATION in 1890 was 31,000; in 1880 was 33,751.

PONTIAC.—

This township is in Livingston County. The bonds below described are registered with the State Auditor.

LOANS— *When Due.*
SCHOOL BONDS—
6s, Aug., $27,000.....
REFUNDING BONDS—
5s, July, 12,000....July 1, '00-1903
Bond. debt Aug., '98, abt..$48,500

Assessed valuation, real.$717,021
Assessed valuation, pers'l.186,056
Total valuation 1897.....903,077
Total tax (per $1,000).....$78·40
Population in 1890 was.....4,066

INTEREST is payable by the State Treasurer, Springfield.

PRAIRIE TOWNSHIP.—Wm. Frede, Clerk.

This township is in Shelby Co. and includes the town of Stewardsen.

LOANS— *When Due.*
5s, ..., $50,000....Sept 1, 1917
(Subject to call after Sept. 1,1907).
6s, ..., $9,000.....1903
(Now subject to call).
Bonded debt Feb. 1, 1899.$59,000

Assessed valuation, real.$336,521
Assessed valuation, per'l. 43,032
Total valuation 1897.... 379,553
Population in 1890 was.....2,267
Population in 1897 was.....3,000

INTEREST is payable at the State Treasurer's office.

PULASKI CO.—E. W. McClelland, Clerk.

County seat is Mound City. The bonds described are registered with the State Auditor. The $29,000 C. & V. RR. bonds have been in litigation for some years. The bonds were first declared void by the United States District Court, but the decision was reversed on a rehearing of the case.

LOANS— *When Due.*
FUNDING BONDS—
6s, Jan. 1, $5,910 .....May 1, 1900
CAIRO & VINCENNES RR.—
8s, ..., $42,000 (p. & int.) past due

Bonded debt Jan. 1, '99.. $47,935
Assessed valuation '99..1,049,015
Population in 1890 was.... 11,355
Population in 1897 was.... 14,243

INTEREST is payable by the State Treasurer, Springfield.

QUINCY.—{JOHN A. STEINBACH, Mayor. {L. J. HARRIS, Comptroller.

Quincy is in Adams County.

The sinking fund is now so arranged that it will be ample to meet the indebtedness as it matures and do away with any future refunding.

LOANS—	When Due.
cMiss. & Mo. Riv. A. L. R. R.—	
6s, J&J, $62,500	Jan. 1, 1900
6s, J&J, 37,500	July 1, 1900
bRefunding Bonds—	
5s, Sep. 1, $35,400	Sept. 1, 1902
4½s, July 1, 150,000	July 1, 1906
4½s, July 1, 184,000	July 1, 1908
4½s, July 1, 115,000	July 1, 1910
4s, July 1, 1,000	July 1, 1917

LOANS—	When Due
bRefunding Bonds—(Con.)	
4½s, ..., $314,000	1911 to 1911
($50,000 yearly to 1916, inclusive, $14,000 in 1917.)	
4s, ..., $300,000	July 1, 1909
(Due yearly on July 1—$40,000 in 1909, $20,000 from 1911 to 1916, $60,000 in 1917 and $80,000 in 1918.)	

a $1,000 each; b $100, $500 and $1,000 each; c $500 each.

INTEREST on all bonds registered with the State Treasurer (*i. e.* on all issues excepting the Miss. & Mo. River Air Line bonds) is paid either at the State Treasury in Springfield or at the American Exchange National Bank of New York. Interest on the Miss. & Mo. River Air Line bonds is payable at the Ricker National Bank, Quincy, Ill.

TOTAL DEBT.—The subjoined shows Quincy's total debt, &c.

	Aug. 11, '99.	Feb. 6, '99.	Feb. 23, '98.	Feb. 13, '97.
Total funded debt	$1,199,400	$1,234,400	$1,285,400	$1,344,200
Sinking funds	62,500	50,000	50,000	50,000
Net debt	$1,136,900	$1,184,400	$1,235,400	$1,294,000

ASSESSED VALUATION.—The city's assessed valuation ("about 25 per cent of actual value") and tax rate have been as follows:

Years.	Real Estate.	Per. Property.	Total Ass. Val.	Tax Rate.
1898	*$2,988,512	*$1,266,639	*$4,255,151	82·70
1897	3,530,132	1,166,320	4,696,452	72·80
1895	3,820,932	1,212,386	5,033,318	70·08
1894	3,497,664	1,287,935	4,785,599	68·75
1893	4,427,565	1,410,774	5,838,339	68·75
1890	3,476,451	1,403,505	4,879,956	64·80

*Equalized valuation.

THE POPULATION in 1890 was 31,494; in 1880 it was 27,268. The population in 1898 was estimated at 45,000.

RICHLAND CO.—Wm. Parker, Treasurer.

County seat is Olney. The bonds described below are registered with the State Auditor.

LOANS—	When Due.
Refunding RR. Bonds—	
6s, July 1, $21,000	Jan. 1, 1904
Subject to call at any time.	

Total debt Aug. 10, 1899. $21,000
Assessed valuation 1898. 1,635,389
State & co. tax (per M.) '98..$14·10
Assessment ½ actual value.
Population in 1890 was.....15,019

INTEREST is payable by State Treasurer, Springfield.

ROCKFORD.—{E. W. BROWN, Mayor. {H. C. SCOVILL, Clerk.

This city is in Winnebago County.

LOANS—	When Due.
City Bonds—	
5s, ... $14,000	July 1, 1900
5s, ... 13,000	Nov. 1, 1901
5s, ... 12,000	Nov. 1, 1902
5s, ... 10,000	Nov. 1, 1903
5s, ... 20,600	June 1, 1903-4
4½s, ... 27,700	July 1, 1905
4½s, ... 36,200	June 1, 1906
4½s, M&S, 43,900	Mar. 1, 1907
4½s, ... 17,000	Aug. 20, 1907
4½s, ... 28,500	Dec. 15, 1908
Refunding Bonds—	
4s, F&A, $5,000	Aug. 1, 1907
4s, s. an., 12,000	Sept. 15, 1910

Refunding Bonds.—(Con.)—	
4½s, ... $40,000	Feb. 1, 1909
4s, ... 11,900	1911

Interest payable by City Treasurer.
Bonded debt Aug. 10, '99..$291,800
Water debt (included)... 93,600
Floating debt..... 30,000
Equal'd valuation, real..4,068,262
do do personal.1,310,542
do do railroads 190,597
Total valuation 1898....5,569,401
Assessment ⅕ actual value.
Tax rate (per $1,000) '98....$50·59
Population in 1890 was.....23,584
Population in 1898 (est.)....35,000

ROCK ISLAND.—{T. J. MEDILL, Jr., Mayor. {A. D. HUESING, City Clerk.

In Rock Island County.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Refunding bonds	4½	M & S	Sept. 1, 1917	$170,000
($120,000 subject to call 1907 and $50,000 after 1912.)				
Waterworks bonds	5	F & A	Feb. 1, 1902	25,000
do do	6	.....	Feb. 1, 1902	30,000
Municipal bonds	6	Aug.	Aug., 1900-'01	10,000

INTEREST on bonds is payable in Chicago at the First National Bank and on water 5s at the office of Winslow, Lanier & Co.

TOTAL BONDED DEBT on Oct. 1, 1899, was $205,000; water debt, included, $25,000. The city's debt is limited by the general corporation law of the State to 5 per cent of the assessed valuation.

ASSESSED VALUATION in 1899 of real estate was $1,759,740; personal property, $774,625; total, $2,534,365; total tax rate (per $1,000) 1898, $94·00. Assessed valuation is ⅕ actual value.

POPULATION.—The population in 1890 was 13,634; in 1880 was 11,659. School census 1891, 15,211. In 1898 the population, according to local figures, was 23,000.

Rock Island School District—C. B. Marshall, Clerk.

Bonded debt Feb. 1, 1898..$68,500
Floating debt..... 5,687
Total debt Feb. 1, 1898.... 74,187
Cash assets..... 26,459
Net debt Feb. 1, 1898.... $47,728
Tax valuation 1896.....1,539,000
Population (estimated) '98..23,000

ROCK ISLAND COUNTY.—Pleasant F. Cox, Treasurer.—County seat is Rock Island.

LOANS—	When Due.
Court House Bonds—	
5s, M&S, $100,000	*Mar. 1, '00-'07
Interest payable in Chicago.	
Bonded debt Aug. 23, '99..$100,000	
Floating debt..... 60,000	
Total debt Aug. 23, '99.. 160,000	

Sinking fund..... $3,489
Net debt Aug. 23, 1899.. 154,511
Ass'd valuation 1899....7,464,173
Assessment ⅕ of actual value.
State & co. tax (per M.) '98..$18·10
Population in 1890 was..... 41,917
Populat'n in 1899 (est.).... 50,000

* Twelve thousand dollars of the county's bonds are payable in 1900, $13,000 in 1901 and so on alternately until paid.

PRINCIPAL and INTEREST are payable at the First National Bank of Chicago, Ill.

SALINE COUNTY.—County seat is Harrisburg. The bonds are all registered with the State Auditor.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Cairo & Vincennes RR.	6	July	Mar. 20, 1914	$31,000
do do	6	Jan.	Jan. 1, 1917	64,000
Louisville & Nashville R. R. '85	6	July 1	July 1, 1905*	75,000
*Subject to call.				
Belleville & Eldorado R. R.	6	.....	.....	25,000

INTEREST is payable by State Treasurer, Springfield.

TOTAL DEBT Jan. 1, 1899, was $195,000; floating debt, $25,000; a total debt of $220,000. Sinking fund assets, $19,000; net debt, $201,000.

ASSESSED VALUATION in 1898 was $1,437,525, consisting of real estate $869,064; personal property, $357,240, and railroads, $211,211; total tax rate (per $1,000) 1898, $29·40.

POPULATION in 1890 was 19,342; in 1880 was 15,940.

SANGAMON CO.—Charles E. Opel, Clerk.

County seat is Springfield.

LOANS—	When Due.
Funding Bonds—	
$5, an., $75,000	July 1, 1902
($15,000 due y'rly) to July 1, 1906	
Refunding Bonds—	
4s, J&J, $25,000	July 1, 1900
4s, J&J, 27,000	July 1, 1901

Interest is payable in Springfield.
Total debt Feb. 1, '99.. $147,000
Total valuation 1899...14,836,763
Assessment about ⅕ actual value.
State & co. tax (per M.) '98..$13·76
Population in 1890 was.....61,195
Population in 1898 (est.)....75,000

SANTA ANNA.—J. F. Case, Clerk.

This township (P. O. Farmer City) is in Dewitt County.

LOANS—	When Due.
Railroad Aid Bonds—	
6s, July 1, $20,000	1900-1903
($5,000 due yearly on July 1.)	

6s, July 1, $12,000..July 1, 1904-5
6s, July 1, 7,000.....July 1, 1906
Total debt Sept. 15, 1898..$43,000
Assessed valuation 1897..368,628
Population in 1890 was.....2,181

INTEREST is payable by the State Treasurer, Springfield.

SCHUYLER CO.—Isaac Lewis, Clerk.

County seat is Rushville. Bonds are registered with State Auditor.

LOANS—	When Due.
Funding Bonds—	
5s, J&J, $40,000	J'y 1, '99, '03 & '08
Bonded debt Feb. 1, 1899..$40,000	

Assessed valuat'n, '98..$2,413,499
State tax (per $1,000) '98....$5·60
County tax (per $1,000) '98.. 7·50
Population in 1890 was.. 16,013

INTEREST is payable at National Park Bank, New York City.

SEVEN HICKORY.—This township is in Coles Co.

LOANS—	When Due.
Funding Bonds—	
6s, July 10, $55,000	July 10, 1904
Total debt Oct. 1, 1898....$55,000	
Assessed valuation, real...379,041	

Ass'd valuation, personal..$43,634
Total valuation 1897.....422,675
Total tax (per $1,000).....$21·70
Population in 1890 was.....1,456

INTEREST is payable at the First National Bank Chicago, Ill.

SHAWNEETOWN.—This city is in Gallatin County.

The bonds are registered with the State Auditor.

LOANS—	When Due.
Refunding Bonds—	
5s, J&J, $37,000	July 1, 1918
(Subject to call after July 1, 1903.)	
Bonded debt Feb. 20, 1899..$37,000	

Floating debt.....$13,216
Total debt Feb. 1, 1899 ... 50,216
Assessed valuation 1898..186,020
Population in 1890 was.....1,851

INTEREST is payable at the Amer. Exch. Nat. Bank, New York.

SNY ISLAND LEVEE DRAINAGE DISTRICT.—Situated in Pike and Calhoun Counties.

This district has no bonds outstanding. A levee district was organized in 1870 and $650,000 of bonds were issued, which the Supreme Court of Illinois has declared illegal, and this decision has been affirmed by the United States Circuit Court of Appeals. See Chronicle, V. 64, p. 343, and V. 69, p. 1192.

SPRINGFIELD.—{LOREN E. WHEELER, Mayor. {WM. H. CONKLING, Comptroller.

This city is in Sangamon County. All the 5s are Registered with the State Auditor. No further indebtedness of any description will be incurred by this city until the valuation exceeds $18,000,000, or the present debt is largely reduced by payment.

LOANS—	When Due.
Refunding—	
5s, Sept. 1, $206,900	Sept. 1, 1900
5s, Sept. 1, 294,600	Sept. 1, 1901
5s, Sept. 1, 17,700	Sept. 1, 1902
5s, Sept. 1, 155,800	Sept. 1, 1903
5s, Sept. 1, 3,100	Sept. 1, 1904
5s, Sept. 1, $128,000	Sept. 1, 1905
5s, Sept. 1, 75,000	Sept. 1, 1906
5s, Sept. 1, 17,000	Sept. 1, 1907
School Bonds—	
5s, annual, $1,000	Mar. 1, 1900

INTEREST on the refunding bonds is paid at the State Treasury in Springfield; on the school bonds at the City Treasury.

TOTAL DEBT.—The subjoined statement shows the city's tota bonded debt on the first of March of the years named:

	Mar., 1899.	Mar., 1898.	Mar., 1894.	Mar., 1893
Total bonded debt	$902,350	$902,350	$902,350	$916,850

On March 1, 1899, the city had a floating debt, consisting of certificates of indebtedness, warrants, etc., amounting to $161,810 71.

CITY PROPERTY.—The estimated value of city property on March 1, 1899, was $1,620,050.

ASSESSED VALUATION.—The city's equalized valuation (about one-fifth cash value) and the tax rate have been as follows:

Years.	Real Estate.	Per. Property.	Total Valuation.	Tax Rate.
1898	$3,671,224	$1,087,727	$4,758,951	$34·60
1897	3,525,390	1,080,784	4,606,174	.....
1896	3,783,064	1,203,017	4,986,081	.....
1895	3,628,288	1,040,110	4,668,398	.....
1893	3,590,572	1,239,131	4,829,703	.....
1890	3,269,984	1,354,469	4,624,453	.....
1888	.....	.....	4,334,781	.....

POPULATION.—In 1890 population was 24,963; in 1899, 33,000.

TAZEWELL CO.—County seat is Pekin.

The bonds below described are registered with the State Auditor.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Refunding RR. bonds	4	July 1	July 1, 1910*	$194,000

* But subject to call on and after July 1, 1901, to the amount of $20,000 annually until paid.

INTEREST is payable at the Am. Ex. Nat. Bank of New York City.

TOTAL DEBT on Aug. 1, 1899, was $194,000.

ASSESSED VALUATION of real estate in 1898 was $5,463,124; personal property, $1,124,254; total, $6,587,378. State tax (per $1,000), $5·50; county tax (per $1,000), $7·50.

POPULATION in 1890 was 29,556; in 1880 was 29,666. In 1897, according to local figures, the population was 35,000.

URBANA.—{F. E. ENBELING, Supervisor. {F. A. INGALLS, Clerk.

This town is situated in Champaign County.

Total debt April 1, 1899...$55,000
Tax valuation 1898.....872,210
Assessment about ⅕ actual value.
Tax rate (per $1,000).....$68·00
Population in 1890 was.....4,488
Population in 1899 (est).....7,500

WADE TOWNSHIP.--J. C. VANDERHOOF, Town Clerk.

This township is in Jasper County and includes Newton City.

LOANS— When Due.
REFUNDING BONDS—
4½s, July 1, $22,000...'00 to 1914
$1,500 due yearly on July 1.
Bonded debt Feb. 10, '99 .$23,500
Interest on the bonds is payable at the Chase Nat. Bank, N. Y. C.

Tax valuation, real.....$339,826
Tax valuation, per'l..... 80,806
Total valuation 1899..... 420,632
Tax rate (per $1,000) 1898.$58·76
Newton City tax (per M)... 22 50
Population in 1890 was.....3,915

WASHINGTON CO.—H. F. REUTER, Co. Clerk.

County seat is Nashville. The bonds below described are registered with the State Auditor.

LOANS— When Due.
RAILROAD BONDS—
6s, Mar., $100,000....Mar. 1, 1900
$10,000 due yearly to Mar. 1, 1909
Total debt Apr. 1, 1899. $100,000
Assessed valuation, real.2,417,885

Assess. valuation, pers'l $543,124
Total valuation 1899... 2,280,047
State & Co. tax (per M) '98.$16·80
Population in 1890 was.....19,262
Population in 1899 (est.)....20,000

WEST LINCOLN.—OSCAR M. KIEST, Clerk.

This township is in Logan County.

LOANS. When Due.
FUNDING BONDS—
5s, July 1, $30,000....July 1, 1910
Subject to call at any time.

Bonded debt Feb. 1, 1899..$30,000
Assessed valuation 1897..505,715
Population in 1890 was.....4,086
Population in 1880 was.....3,488

INTEREST is payable by the State Treasurer, Springfield.

WHITE CO.—W. A. RAYLIN, Treasurer.

County seat is Carmi. The bonds are all registered with the State Auditor.

The Cairo & Vincennes Railroad bonds have been declared illegal by the Illinois Supreme Court and the United States District Court, but an effort is being made to have the case re-opened.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Cairo & Vincennes RR.....	8	J & J	Sept.-Dec., 1892	$17,500
Funding.....	4½	J & J	1900-1918 $14,000 yearly on July 1.	266,000

INTEREST is payable by State Treasurer.

BONDED DEBT on Aug. 1, 1899, was $266,000; floating debt, $4,000.

ASSESSED VALUATION in 1899, $2,250,000. Property is assessed at "about 20 per cent of its actual value."

POPULATION in 1890 was 25,005; in 1880, 23,087

WHITESIDE COUNTY SCHOOL DISTRICT NO. 21.—H. S. MILLER, Secretary.

LOAN— When Due.
4½s, $40,000.....1902 to 1909
($5,000 annually.)
Bonded debt April 1, 1899.$40,000

Assessed valuation '97.$1,704,773
School tax.....$3·50
Population 1897 (est.).....10,000

WILLIAMSON CO.—County seat is Marion.

The bonds below are registered with the State Auditor.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Refunding bonds 1895.....	4½	Jan. 1	$5,000 yr'ly	$80,000

INTEREST is payable by State Treasurer, Springfield.

TOTAL DEBT on September, 25, 1898, was $85,000.

ASSESSED VALUATION in 1898 was $1,731,527; State tax (per $1,000) 1898, $6·00, and the county tax, $7·50.

POPULATION in 1890 was 22,226; in 1880 was 19,324; in 1898 (estimated) 32,000.

WINDSOR.—A. A. RICKETS, Mayor.

This township is in Shelby County.

LOANS. When Due.
REFUNDING BONDS—
5s,.....$52,000.....1899-1918
Bonded debt Aug. 15, '98..$63,000
Sinking fund..... 11,000

Assessed valuation, real..$214,196
Assessed val., personal... 53,011
Total valuation 1897..... 267,207
Population in 1890 was.....1,926

INTEREST is payable by the State Treasurer, Springfield.

ADDITIONAL STATEMENTS.

In the table below we give statements regarding all civil divisions in the State of Illinois which have registered according to the acts of Feb. 13, 1865, and amendments, and April 16, 1869, and June 27, 1895, an indebtedness of over $25,000, and which are not represented among the foregoing detailed reports. We add the population from the U. S. Census of 1890.

Place.	Bonds Registered.	Interest Rate.	Maturity.	Population.
Arcola Twp., Douglass Co.....$100,000		10	Past due.	3,198
Aurora Twp., Kane Co.....	48,000	10	Various.	22,258
Blue Ridge Twp., Piatt Co.....	28,100	7	Var. to 1905	1,925
Bourbon Twp., Douglass Co....	35,000	10	.....	1,665
Bowdre Twp., Douglass Co.....	30,000	10	.....	1,896
Bruce Twp., La Salle Co.....	28,000	10	Past due.	12,261
Bushnell Twp., McDonough Co.	30,000	5	1918	2,712
Capital Twp., Sangamon Co...	66,000	4	1900 & 1911	24,963
Champaign Tp., Champaign Co.	79,500	5	Various.	6,619
Concord Twp., Iroquois Co.....	25,000	10	Past due.	1,086
Delavan Twp., Tazewell Co.....	38,000	5 &5½	1900-1910	2,140
Elwood Twp., Vermilion Co....	30,000	5¼	July 1, 1902	2,748
Embarras Twp., Edgar Co.....	25,000	10	.....	1,729
Essex Twp., Stark Co.....	27,500	6	Var. to 1909	1,210
Estabrook Special Drainage District, McLean Co.....	72,000	7	Past due.	.....
Evans Twp., Marshall Co	40,000	10	Various.	1,898
Ganeer Twp., Kankakee Co....	27,500	5 & 6	Var. to 1916	1,471
Goose Creek Twp., Piatt Co....	33,000	5	Var. to 1909	1,610
Johnson County.....	33,500	8	Past due.	15,013
Kane County.....	48,000	10	Various.	65,061
Kansas Twp., Edgar Co.....	30,000	7	Jan. 1, 1900	1,983
Kendall County.....	45,000	10	Various.	12,106
Lacey Levee and Drainage District, Fulton Co.....	46,000	6	1903-1916	.....
Lee Co., Inlet Swa'p. Dr'n. Dis.	49,500	6	1906-1912	.....
Litchfield City, Montgomery Co.	31,000	5	†1900-1910	5,811
Little Beaver Special Drainage Dis., Iroquois & Kankakee Co.	30,000	6½	1899-1911	.....
Love Twp., Moultrie Co.....	30,000	10	Past due.	1,470
Marshall Twp., Clark Co.....	$26,000	6	Optional.	2,931
Meredosia Levee District, Rock Island and Whiteside Cos....	27,500	6	1899-1906	.....
Momence Twp., Kankakee Co..	36,000	5	Dec. 1, 1917	1,545
Monroe County.....	100,000	4½	†1897-1913	12,948
Mt. Morris Twp., Ogle Co.....	96,900	5 & 10	Var. to 1910	1,875
Mt. Vernon Twp., Jefferson Co.	25,000	6	July 1, 1907	4,696
Ohio Twp., Bureau Co.....	39,400	6	Aug. 21, 1901	1,197
Onargo, Douglass & Danforth Twps., S. D. D. No. 1, Iroq. Co.	50,000	6	July 1, 1901	.....
Oquawka City, Henderson Co..	32,356	6	Past due.	.....
Osceola Twp., Stark Co.....	40,000	6	Var. to 1909	1,484
Oswego Twp., Kendall Co.....	50,000	10	Various.	1,538
Ottawa Twp., La Salle Co.....	150,000	10	Various.	9,464
Peoria Twp., Peoria Co.....	98,000	5	†1900-1910	43,254
R.& W. Twp. 4, S., Randolph Co.	50,000	8	Past due.	.....
Richland Twp., Shelby Co	95,000	6 & 10	.....	1,241
Robinson Twp., Crawford Co...	30,000	6	Sept. 1, 1904	2,990
Shelbyville Twp., Shelby Co...	25,000	6	Apr. 1, 1900	1,058
South Ottawa Twp., La Salle Co.	30,000	10	Various.	1,729
Toulon Twp., Stark Co.....	28,500	6	Var. to 1908	2,579
Union Co.....	50,000	8	Past due.	21,549
Urbana Twp., Champaign Co..	39,700	6	Various.	4,488
Wabash Co.....	35,000	6	Var. to 1901	11,866
Waverly, Morgan Co.....	27,000	5	†1905-1915	2,819
Wild Cat Spec. Drain. Dist., Champaign Co.....	25,000	6	May 16, 1902	.....

INDEBTEDNESS OF OTHER PLACES.

	Bonded debt.	Float'g Debt.	Assessed valuation.	Tax Rate per M.	Population.
Aroma Twp., Kankakee Co.	$18,000	$.....	$199,002	$40·40	1,093
Blue Island, Cook Co.....	25,000	.....	507,000	.....	2,521
Canton Sch. D., Fulton Co..	38,000	.....	941,761	.....	*10,000
Clinton County.	17,000	.....	1,479,975	.....	17,411
De Kalb, De Kalb County.	30,800	.....	648,473	66·70	5,161
Effingham City, Effing. Co.	24,000	.....	.....	.....	3,260
Freeport Sch. Dist.....	46,500	.....	2,279,000	.....	*15,000
Gibson City, Ford Co.....	23,700	1,000	198,000	55·00	1,803
Hamilton County.....	255,000	.....	1,203,000	....	17,800
Lawrence County.....	11,000	.....	1,290,988	.....	*16,000
Rushville, Schuyler Co.....	14,000	.....	329,491	.....	2,031
Warsaw (City), Hancock Co.	23,000	.....	271,461	.....	2,721
Whitehall (City), Greene Co.	13,200	.....	264,699	.....	*2,500

† Subject to call at earlier date. * Later estimate.

State of Michigan.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act Jan. 11, 1805) - June 30, 1805
Admitted as a State (Act June 15, 1836) - Jan. 26, 1837
Total Area of State (square miles) - - - - - 58,915
State Capital - - - - - - - - Lansing
Governor (term expires Jan., 1901) - Hazen S. Pingree
Secretary of State (term ex's Jan., 1901) Justice S. Stearns
Treasurer (term expires Jan., 1901) - - Geo. A. Steel

Legislature meets biennially in odd years the first Wednesday in January, and there is no limit to the length of sessions, excepting special sessions, in which the pay of members is limited to 20 days.

HISTORY OF DEBT.—The historical details of Michigan's State debt will be found in the STATE AND CITY SUPPLEMENT of April, 1894, page 98. In 1864 the State Treasurer reported the funded debt at $3,880,399, and $1,450,472 additional "Trust fund debt." The bonded debt July 1, 1899, consisted of $500,000 war loan bonds (1898) and $19,000 of "past-due part paid $5,000,000 loan bonds" adjustable at $578·57 per $1,000, amounting to $10,992·83, which have never been presented for payment and bear no interest. The "Trust fund debt" on the same date amounted to $6,120,003 56.

LOANS.	Interest. P. ct.	Interest. Payable.	Principal. When Due.	Principal. Outstanding.
War loan.....1898	3½	M & N	May 1, 1908	$208,700
	Subject to call after May 1, 1903			
do do 1898	3	M & N	May 1, 1908	291,300
	Subject to call after May 1, 1903			

EQUALIZED VALUATION.—Since 1856 the equalized valuation has been determined only once in five years. The following shows the equalized valuation and tax rate for State purposes for every fifth year since 1846.

Year.	Equalized Val.	Tax Rate.	Year.	Equalized Val.	Tax Rate.
1896	$1,105,100,000	$1·41	1866	$307,965,843	$1·889
1891.....	1,130,000,000	1·277	1861	172,055,809	2·697
1886	945,450,000	1·272	1856	137,663,009	0·472
1881	810,000,000	1·411	1851	30,976,270	3·421
1876	630,000,000	1·144	1846	29,369,065	2·50
1871	630,000,000	1·201			

In 1896 the *assessed valuation* of real estate was $805,553,976; personal property, $140,455,965; total valuation, $946,009,941.

DEBT LIMITATION.—Michigan, as noted in our history of the State's debt, started its career as a State in January 1837, when the whole land was buoyant over its inflated enterprises carried on at public expense. So to be abreast with the times, instead of putting any limit on the power of the State to create debt, it put into its Constitution a notice to the Legislature to go to work at once and make provision for "ascertaining the proper objects of improvement in relation to roads, "canals and navigable waters," that the money might be raised and these improvements might be prosecuted with as little delay as possible.

That was the spirit which ruled and the condition which prevailed in 1837. In 1850 Michigan made and adopted another Constitution. During the years which intervened the people had gained a wide experience and had evidently profited by it. Hence we find them at the latter date

showing a purpose to make an instrument in its financial features about as dissimilar from the one it was to supplant as it could well be. Nothing will illustrate this change in spirit and purpose more clearly than the following limitations respecting the creation of State indebtedness which were inserted. These sections are all found in article 14 of the 1850 Constitution, which Constitution is still in force.

SECTION 3. The State may contract debts to meet deficits in revenue. Such debts shall not in the aggregate at any one time exceed fifty thousand dollars. The moneys so raised shall be applied to the purposes for which they were obtained or to the payment of the debts so contracted.

SECTION 4. The State may contract debts to repel invasion, suppress insurrection or defend the State in time of war. The money arising from the contracting of such debts shall be applied to the purpose for which it was raised or to pay such debts.

SECTION 6. The credit of the State shall not be granted to or in aid of any person, association or corporation.

SECTION 7. No scrip, certificate, or other evidence of State indebtedness shall be issued except for the redemption of stock previously issued or for such debts as are expressly authorized in this Constitution.

SECTION 8. The State shall not subscribe to, or be interested in the stock of any company, association or corporation.

SECTION 9. The State shall not be a party to, or interested in, any work of internal improvement, nor engage in carrying on any such work except in the expenditure of grants to the State of land or other property.

The foregoing sections appear to cover every branch and phase of the subject; and compared with the Constitution of 1837 what a contrast they afford!

Cities and villages, however, were left by the 1850 instrument to the discretion of the Legislature in the matter of restrictions upon their borrowing power. The provision which relates to this subject is found in Article 15, Section 13, and is as follows:

SECTION 13.—The Legislature shall provide for the incorporation and organization of cities and villages, and shall restrict their powers of taxation, borrowing money, contracting debts and loaning their credit.

In the exercise of the power granted by this section the Legislature has passed general laws governing the incorporation, taxation and bonding of cities and villages. With regard to cities the chief provisions with respect to taxation and bond issues will be found in the second volume of the 1890 revision of Howell's Annotated Statutes of Michigan, Chapter 22, on "Finance and Taxation," pages 629 to 702, Sections 2693 to 2730. The sections which mainly cover these points are the following—we give the substance not the words of the section:—

Taxes, *And in what amount they can be laid,* are defined in Section 2697 to Section 2701.

Section 2697 provides that the maximum amount which the council may raise by general tax for all general purposes (except schools and school house purposes and except as otherwise provided below) shall not exceed in any one year -

In cities having a population not over 6,000 .....1¼ per cent
In cities larger than 6,000 but not over 9,000.....1½ per cent
In cities larger than 9,000 but not over 14,000.....1¾ per cent
In cities having more population than 14,000.....2 per cent

SECTION 2698 provides that the council may also raise in each street district not exceeding one fourth of one per cent.

SECTION 2699 provides that in addition to above the council may raise by special assessment in sewer and in special assessment districts for improving streets and constructing sewers (chargeable on lands in district according to frontage or benefits) not exceeding in one year 5 per cent.

SECTION 2700 provides that a tax of not more than two dollars per year may be levied upon each lot or premises drained by a private sewer or drain leading into a public sewer or drain.

SECTION 2701 provides that the council may also raise such further sum, not exceeding three mills on the dollar of assessed valuation, as may be necessary to provide an interest and sinking fund to pay funded debt.

Loans, *When allowed and amount indicated.*

SECTION 2,709. Provides that no public work shall be contracted or commenced until a tax shall have been levied to pay cost.

SECTION 2,710. Instead of levying a tax for whole amount authorized by this act in any year for the general and street district funds, the council may raise part by tax and part by loan—the aggregate of both not exceeding amount for which tax might have been levied in the year.

SECTION 2,711. Council also authorized to raise moneys by loan in anticipation of receipts from special assessments.

SECTION 2,712. If any greater amount is required for erecting public buildings, or for purchase of ground for same, or for other public improvements or purposes than can be raised by the council under the foregoing provisions, such amount may be raised by tax or loan or partly by tax and partly by loan *if authorized by a majority vote of the electors voting upon* the question at an annual city election. The amount that may be so raised in any year shall not exceed two per cent of assessed valuation.

SECTION 2,713. The proposition to raise such additional amount must be submitted by an ordinance distinctly stating the purpose of proposed expenditure, the amount proposed, and whether to be raised by tax or loan. Such ordinance shall be passed, published in one newspaper of city, and copies posted in five most public places in each ward of city, at least two weeks before the election—vote shall be by ballot.

SECTION 2,717. No loans made exceeding amounts prescribed in this act. For loans lawfully made bonds of the city may be issued bearing a legal rate of interest. Record to be kept by city clerk. When deemed necessary by council new bonds may be issued in place of former bonds falling due. Each bond shall show upon its face the class of indebtedness to which it belongs and from what fund payable.

The foregoing provisions apply to cities. The law relating to villages with reference to the same subject is so nearly of a like character as not to need reciting.

POPULATION OF STATE.—The population of Michigan has been as follows in the years named:

1894	2,241,000	1860	749,113	1830	31,639
1890	2,093,889	1850	397,654	1820	8,765
1880	1,636,937	1840	212,267	1810	4,672
1870	1,184,059				

From 1860 to 1870 increase was 434,946, or 58·06 per cent; from 1870 to 1880, 452,878, or 38·25 per cent; from 1880 to 1890, 456,952, or 27·92 per cent.

CITIES, COUNTIES AND TOWNS IN THE STATE OF MICHIGAN.

NOTE—*For places not given in alphabetical order among the following statements, see "Additional Statements" at the end of this State.*

ALBION.—Albion is in Calhoun County.

LOANS— *When Due.*
IMPROVEMENT BONDS—
..., ..., $14,000.....1900 to 1906
($2,000 due yearly.)
WATER BONDS—
5s, J&J, $50,000.....July 1, 1919
5s, Oct., 5,000.....Oct. 25, 1903
(Part due yearly) to 1905

Total debt Feb. 1, 1898.. $73,000
Water debt included..... 55,000
Assessed valuation 1897.1,832,605
Assessment about ⅔ actual value.
Tax rate (per $1,000) '97...$28·10
Population in 1894 was.....4,844
Population in 1890 was.....3,763

INTEREST on land bonds payable in Chicago; water bonds of 1919 in New York; water bonds of 1903, etc., in Albion.

TAX FREE.—All of the bonds are exempt from taxation.

ANN ARBOR.—J. E. HARKINS, Clerk.

The city is in Washtenaw County.

LOANS— *When Due.*
SEWER BONDS—
5s, ..., $20,000....Dec. 1, 1899
($2,000 yearly.) to Dec. 1, 1908
5s ,....., 2,500.....Mar. 1, 1900
5s, ... , 10,324..Mar. 1, '99-'01

PAVEMENT BONDS—
5s, $30,239.....,March, 1899-1902
Bonded debt Jan. 1, '99. $73,064
Assessed valuation '98..7,136,620
Assessment about ⅔ actual value.
Tax rate (per $1,000) 1898.$14·62
Population in 1890 was..... 9,431
Population in 1899 (est.)...15,000

INTEREST is payable in Ann Arbor.

OPTIONAL—All bonds are subject to call.

BATTLE CREEK.—GEO. W. HAMM, Recorder.

This city is in Calhoun County.

LOANS— *When Due.*
SEWER BONDS—
5s, M&N, $10,000.... May 1, 1907
5s, ... 10,000.... Oct. 16, 1908
5s, M&S, 10,000.... Sept. 1, 1909
5s, ... 10,000.... Oct. 10, 1910
4s, ... 10,000....Sept. 1, 1911
3½s, ... 10,000....Sept. 1, 1913
PAVING BONDS—
5s, M&S, $30,000.....1918 to 1920
($10,000 annually on Sept. 1.)
WATER WORKS BONDS—
5s, M&S, $30,000..Sept. 1, 1915
($10,000 due y'ly) to Sept. 1. 1917

WATER WORKS BONDS—(Con.)
4½s, F&A, $60,000.Sept. 1, 1900
($10,000 due y'ly) to Sept. 1, 1905
Total debt Sept. 1, 1899. $180,000
Water debt (included).... 110,000
Tax valuation, real 3,983,942
Tax valuation, persona'l.1,016,058
Total valuation 1896....5,000,000
Assessment about ½ actual value.
Total tax (per $1,000).....$29·60
Population in 1894 was....15,522
Population in 1890 was....13,197

INTEREST on the 4½ per cent water bonds is payable in Detroit and on the 5 per cent water bonds at the National Park Bank, New York; on sewer bonds in New York.

BAY CITY.—GEO. F. AMBROSE, Comptroller.

Bay City is in Bay County. The debt was principally incurred for water, but the water revenue does not fully meet the interest on the water bonds.

LOANS— *When Due.*
CITY HALL BONDS—
5s, M&N, $25,000....May 1, 1909
4s, J&D, 25,000....June 1, 1907
4s, J&D, 25,000....June 1, 1912
4s, J&D, 25,000....June 1, 1922
4s, J&J, 25,000....July 1, 1925
4s, J&J, 25,000....July 1, 1930
4s, ..., 35,000....July 1, 1928
BRIDGE BONDS—
5s, M&S, $25,000.....Sept. 1, 1920
4s, J&J, 48,000..July 1, 1904 to
($12,000 every five years) 1919
LOCAL IMPROVEMENT BONDS—
5s, ..., $30,000....1900 to 1902
($10,000 annually on July 1.)
5s, June, $49,500....June 1, 1901
($16,500 due y'rly) to June 1, 1903
4s, ..., $49,500..July 1, 1902-'04

LOANS— *When Due*
WATER-WORKS BONDS—
8s, M&S, $80,000....Mar. 1, 1900
($20,000 due yea'ly to Mar. 1, 1903
8s, F&A, $19,000....Feb. 16, 1904
8s, F&A, 80,000..Feb. 16, 1905 to
($10,000 due yea'ly) Feb.16,1912
8s, A&O, $20,000....Apr 15, 1913
5s, M&N, 25,000....May 1, 1906
5s, M&N, 25,000....May 1, 1911
5s, M&N, 12,500....May 1, 1917
5s, M&N, 12,500....May 1, 1918
4s, A&O, 20,000....Oct. 1, 1925
4s, A&O, 20,000....Oct. 1, 1921
4s, , 20,000....Oct. 15, 1927
REFUNDING WATER BONDS—
4s, Oct., $18,000 .....Oct. 1, 1928

INTEREST on the 8 per cent water bonds is payable at the City Treasury; on all other bonds at New York City.

TAX FREE.—All bonds issued by this city are exempt from taxation.

TOTAL DEBT, ETC.—Total bonded debt June 1, 1899, was $699,500; water debt, included in total debt, $352,000. The city has no floating debt.

ASSESSED VALUATION.—In 1898 the assessed valuation (which is 70 per cent of actual value) of real estate was $8,337,075; personal property, $2,003,925; total, $10,341,000; total tax rate (per $1,000), '98, $25·47.

POPULATION.—The population in 1890 was 27,839; in 1880 it was 20,693. Population in 1894, 30,043.

BAY CO.—{W. D. RICHARDSON, Deputy Clerk. {CHAS J. SMITH, Treasurer.

County seat is Bay City.

LOANS— *When Due.*
BRIDGE BONDS—
..., ..., $75,000.....1903
..., ..., 60,000.....1906
COUNTY BONDS—
5s, J&D, $38,000....Dec. 15, 1907
5s, J&D, 38,000....Dec. 15, 1908
5s, J&D, 39,000....Dec. 15, 1909
STONE ROAD BONDS—
..., Aug., $60,000.....1903
4s, Refund'g, $50,000.Aug. 1, 1922
4s, do 50,000.Aug. 1, 1927

Total debt Aug. 15, '99.. $410,000
Tax valuation, real..... 17,145,000
Tax valuation, personal 2,574,980
Total valuation 1898...19,719,980
Assessment about ⅔ actual value.
State & Co. tax (per M) '98. 6·02
Population in 1894 was.....61,304
Population in 1899 (est.)...64,000

BIG RAPIDS.—The city of Big Rapids is in Mecosta Co.

LOANS— *When Due.*
NEW WATER BONDS—
4½s, J&J, $30,000....Jan. 1, 1903
BRIDGE BONDS—
5s, F&A15, $15,000..Aug. 15, 1904
5½s, M&S, 15,000...Sept. 1, 1907
RAILROAD BONDS—
5s, Feb. 1, $15,000.....Feb., 1908
EXP. & IMP. BONDS—
5s, ..., $9,000.....

GENERAL EXPENSE BONDS—
4½s, J&J, $5,000.....Jan. 1, 1911
Total debt Jan. 1, 1898.. $84,000
Water debt included..... 30,000
Tax valuation, real..... 994,502
do personal..... 171,125
Total valuation 1897....1,165,627
Assessment abt. ⅔ & ⅓ value.
Total tax per $1,000..... 32·00
Population in 1897.....5,529
Population in 1890 was.....5,303

INTEREST on water-works bonds is payable in Detroit, on bridge bonds in Chicago and Boston, on railroad bonds in New York, on improvement bonds in Toledo, and on general expense bonds in Cleveland.

CHEBOYGAN.—{JAMES F. MALONEY, Mayor. GEORGE N. CASE, Clerk.

This city is in Cheboygan County.

LOANS— *When Due.*

SCHOOL BONDS—
..... $30,000..... .....

WATER WORKS BONDS—
5½s, A&O, $4,500.....Oct. 1, 1900
5s, A&O, 6,000.....Oct. 1, 1902
5s, A&O, 6,500.....Oct. 1, 1906
5s, J&D, 7,000.....1908
5s, Aug. 1, 33,000...July 2, 1914

REFUNDING WATER B'DS—
5s, ..., $5,000.....1911
Total debt Feb. 17, 1899 $91,000
Water debt included..... 61,000
Tax valuation, real.....1,097,115
Tax valuation, personal. 378,975
Total valuation 1896....1,476,099
Actual valuation (est.)...2,800,000
Population in 1890 was.....6,235
Population in 1894 was.....6,956

INTEREST on the water-works bonds is payable in New York, Detroit and Sheboygan.

CHIPPEWA CO.—WM. M. SNELL, Clerk.

County seat is Sault de Ste. Marie.

ROAD BONDS—
...., $100,000.....June 15, 1910

REFUNDING BONDS—
...., $35,000.....Apr. 15, 1904
5s, J&D, $40,000.....June 1, 1912

Bonded debt, Mar. 1, '99. $175,000
Assessed valuation '98.$5,867,032
State & Co. tax (per M) '98. $6·40
Population in 1890 was.....12,019
Population in 1898 (est.)...20,000

COLDWATER.—P. H. SWEENEY, Clerk.

This city is in Branch County.

LOANS— *When Due.*

ELECTRIC LIGHT BONDS
5s, F&A, $6,000.....Aug. 1, 1900
($3,000 due yearly) to Aug. 1, 1901

SCHOOL BONDS—
5s, May 1, $9,500.....Mar. 1, 1900
($3,000 due yearly) to Mar. 1, 1902

WATER BONDS—
5s, A&O, $70,000.....Oct. 1, 1901
($7,000 due yearly) to Oct. 1, 1910

Bonded debt Jan. 15, '99..$91,500
Water debt, included.... 70,000
Valuation, real.....2,065,320
Valuation, personal..... 915,545
Total valuation 1898.. 2,980,865
Total tax (per $1,000) '98..$1,965
City tax proper..... 9·00
School tax..... 6·28
Population in 1890 was.....5,247
Population in 1899 (est.).....6,000

DETROIT.—{WILLIAM C. MAYBURY, Mayor. FRANCIS A. BLADES, Comptroller.

Detroit is situated in Wayne County.

LOANS— *When Due.*

BOULEVARD IMP. BONDS—
4s, J&J, $200,000....July 1, 1921
4s, M&S, 200,000....Sept. 1, 1922
4s, M&N, 100,000...Nov. 1, 1923

PARK AND BOULEVARD BONDS—
4s, M&S, $100,000...Sept. 1, 1921
4s, J&J, 105,000..July 15, 1922
4s, F&A, 25,000...Aug 1, 1924

PARK IMPROVEMENT BONDS—
4s, M&S, $100,000....Mar. 1, 1920
4s, A&O, 100,000....Apr. 1, 1921
4s, F&A, 100,000....Aug. 1, 1922
4s, J&J, 100,000....Jan. 9, 1924

PUBLIC IMPROVEMENT BONDS—
3·65s, J&J, $100,000 Jan. 1, 1918
3½s, F&A, 30,000 Feb. 1, 1911
3½s, J&D, 100,000 Dec. 1, 1916
3½s, J&D, 270,000 Dec. 31, 1916
4s, J&J, 50,000..July 1, 1926

PUBLIC BUILDING BONDS—
4s, A&O, $38,000.... Apr. 1, 1929

PUBLIC LIGHTING BONDS—
4s, J&J, $600,000....Jan. 2, 1924
4s, J&J 50,000....July 1, 1926

SCHOOL BONDS—
4s, A&O, $450,000...Apr. 2, 1924
4s, F&A, 150,000...Feb. 1, 1925
3½s, J&J, 156,000....July 1, 1929

PUBLIC SEWERS—
4s, J&D, $200,000..June 1, 1918
4s, A&O 260,000..Oct. 1, 1919
4s, J&J, 240,000..July 1, 1920
4s, A&O, 500,000..Apr. 1, 1922
4s, M&S, 150,000..Mar. 3, 1924
4s, J&J, 100,000..July 2, 1924
4s, F&A, 160,000..Feb. 1, 1925
4s, M&S, 90,000..Mar. 2, 1926
3½s, A&O, 100,000..Oct. 1, 1906

WATER BONDS issued by Commissioners on city's credit—
7s, F&A, $100,000....Feb. 1, 1900
7s, F&A, 50,000....Aug. 1, 1902
7s, F&A, 50,000....Aug. 1, 1903
7s, F&A, 41,000....Feb. 1, 1904
7s, F&A, 244,000....Aug. 1, 1904
7s, J&D, 149,000....June 1, 1905
6s, J&D, 199,000....June 1, 1906
4s, M&S, 100,000....Sept. 1, 1899

INTEREST is payable in New York City at the current official bank or at the office of the City Treasurer.

TOTAL DEBT, SINKING FUNDS, ETC.—

	July 1, '99.	*July* 1, '98.	*July* 1, '97.	*July* 1, '96.
General bonded debt	$4,868,000	$4,830,000	$4,837,000	$4,915,000
Sinking funds	1,571,598	1,483,144	1,347,277	1,376,517
Net general debt	$3,296,402	$3,346,856	$3,489,723	$3,538,483
Net special debt	320,763	298,042	304,812	289,847
Total net debt	$3,617,165	$3,644,898	$3,794,535	$3,828,330
Water debt (add'n'l)	$1,033,000	$1,033,000	$1,033,000	$1,133,000

The outstanding bonds of the Water Commission, amounting to $1,033,000, issued on the faith and credit of the city, are not included by the city in its statement of bonded debt, as the receipts from water assessments and the annual appropriation of $75,000 for sinking and interest funds, as required by law, will be sufficient to redeem all outstanding bonds at maturity. The sinking fund consists of cash and city bonds.

Month and Year.	*Gross Debt.*	*Sinking Fund.*	*Net Debt.*
1899, July 1	$4,868,000	$1,571,598	$3,296,402
1898, July 1	4,830,000	1,483,144	3,346,856
1897, July 1	4,837,000	1,347,277	3,489,723
1896, July 1	4,915,000	1,376,516	3,538,483
1895, July 1	4,825,000	1,223,203	3,601,796
1890, July 1	1,634,500	745,274	889,225
1880, July 1	1,360,400	528,627	831,772
1875, Feb. 1	1,081,900	121,285	960,614
1870, April 1	704,283	37,252	667,030

CITY PROPERTY.—The city owns property free from all encumbrance which was valued on July 1, 1899, at $21,684,539 43.

ASSESSED VALUATION.—The city's assessed valuation (about ¾ actual value) and tax rate have been as follows in the years named:

Years.	*Assessed Valuation.* Real.	Personal.	Total.	*Tax Rate per $1,000.*
1899..	$171,343,730	$45,627,270	$216,971,000	$16·33*
1898..	169,087,260	38,549,600	207,636,860	15·99*
1897..	165,836,780	40,989,090	206,825,870	17·68*
1895..	162,554,510	47,031,820	209,586,330	15·70
1890..	123,391,610	38,436,960	161,828,570	15·73
1885..	87,536,645	28,713,300	116,249,945	10·77
1880..	64,556,085	19,807,705	84,363,790	11·83

* Average.
The tax rate includes that for city, school, police and highway.

DEBT LIMIT—The charter limit of bonded debt is 2% of asses. val.

POPULATION.—In 1894 the population was 237,778; in 1890 it was 205,876; in 1880 it was 116,340; in 1870 it was 79,577. Population in 1899 (estimated) was 350,000.

ESCANABA.—The city of Escanaba is in Delta County.

LOANS— *When Due.*

SCHOOL BONDS—
5s, ann., $21,000.....July 1, 1920
5s, J&J, 15,000....1909, '14 & '19

Interest payable at Escanaba.

Tax valuation 1894....$1,111,250
Real valuation..... 3,500,000
Population in 1894 was.....8,124
Population in 1890 was.....6,808
Population in 1880 was.....4,335

GRAND HAVEN.—THOS. E. KIRBY, Clerk.

This city is in Ottawa County.

LOANS— *When Due.*

ELECTRIC LIGHT BONDS—
5s, ..., $10,000..... .....

RAILROAD AID BONDS—
5s, A&O, $15,000....June 1, 1900
5s, A&O, 17,000....June 1, 1905

WATER BONDS—
5s, M&S, $10,000.....1900-1903
($3,000 due yearly on Sept. 1.)

Total debt Jan. 10, 1898. $58,000
Sinking fund..... 6,000
Assessed valuat'n, real. 843,280
Assessed valuat'n, p'n'l. 227,050
Total valuation 1897....1,070,330
Assessment abt. ½ actual value.
Total tax (per $1,000) '97..$37·86
Population in 1894 was.....5,270
Population in 1896 (est.).....5,000

INTEREST on the railroad bonds is payable at New York; on the court-house bonds at Grand Haven; on $3,000 of the water bonds at Grand Haven and on the remaining $13,000 at New York.

GRAND RAPIDS.—{LEO A. CARO, Comptroller. ISAAC F. LAMOREAUX, Clerk.

The city of Grand Rapids is in Kent County.

LOANS— *When Due.*

CITY HALL BONDS—
5s, J&J, $150,000.....July 1, 1904

FUNDING BONDS—
4s, M&N, $150,000....May 1, 1905

MARKET SITE BONDS—
4s, ..., $75,000.....May 2, 1916

SCHOOL BONDS—
5s, Var., $37,000..1900 to 1904
4½s, J&D, 25,000..June 1, 1906
4½s, J&D, 25,000..June 1, 1908
4½s, J&D, 23,000..June 1, 1909
4½s, J&D, 12,000..June 1, 1910
4½s, A&O, 55,000..Oct. 1, 1911
4½s, J&D, 28,000..June 1, 1912
4s, ..., 60,000.....1906-1910

ELECTRIC LIGHT BONDS—
4s, ..., $125,000.....May, 1917

SCHOOL BONDS - Assumed by annexation.
6s, semi-an. $17,500....1899-1900

STREET IMPROVEMENT—
5s, M&N, $100,000...1900 to 1901
($50,000 annually on May 1.)
5s, M&N, $150,000....May 1, 1900
($50,000 due yearly) to May 1, 1902
4s, M&N, $200,000..May, '00 to '04

WATER BONDS—
5s, M&S, $150,000....Sept. 1, 1908
5s, M&N, 80,000....May 1, 1909
4½s, J&J, 300,000....Jan. 1, 1912
4½s, A&O, 225,000....Oct. 1, 1913
4s, J&D, 100,000....June 1, 1915

INTEREST on the water bonds, city hall bonds, electric-light bonds and funding bonds is payable at New York; on other bonds at Grand Rapids.

TOTAL DEBT, ETC.—The total bonded debt on Aug. 1, 1899, was $2,097,500, of which $855,000 was water debt. The city has no floating debt. Sinking fund, $151,000.

TAX FREE.—All bonds of this city are exempt from taxation.

ASSESSED VALUATION of real estate in 1899 was $22,079,095; personal property, $5,692,092; total, $27,771,186; total tax rate (per $1,000) '99, $31·70. In 1896 the total assessed valuation was $27,735,535 and in 1893 it was $24,000,000. Property is assessed at about ¼ of its actual value.

POPULATION.—The population in 1894 was 79,438; in 1890, 60,278; in 1880, 32,016; in 1870, 16,507; in 1899 (estimated), 100,000.

HIGHLAND PARK.—J. WILLIAM BRENKERT, Clerk.—This village is in Wayne County.

Water bonds.....$22,500
Electric-light bonds..... 2,500
Sewer bonds..... 60,000
Bonded debt Feb. 1, 1899.. 25,000

Sewer bonds (additional)..$60,000
Assess'd valuation '98....1,404,865
Village tax (per $1,000) '98..$5·50
Population in 1898 (est)..... 550

HOLLAND.—{GERM. U. MOKMA, Mayor. WM. O. VAN EYCK, City Clerk.

This city is in Ottawa County.

FIRE DEPT. BONDS—
5s, Ann., $2,500.....Feb. 1, 1909

WATER BONDS—
5s.....$18,000.....Feb. 1, 1908
Additional water bonds.. $43,950
Electric-light bonds..... 24,000
Tot. bond. debt Feb. 1, '99 84,950

Tax valuation 1898.... $1,425,175
Assessm't abt. 45 p. c. actual value.
Total tax (per $1,000) '98..$35·00
Population in 1898 (est.).....9,000
Population in 1890 was.....3,945

TAX FREE.—All bonds of this city are exempt from taxation.

IRON MOUNTAIN.—This city is in Dickinson County.

LOANS. *When due.*

SCHOOL BONDS—
6s, M&S, $3,000.....May 1, 1900
6s, M&N, 16,000....May 1, 1912
6s, J&D, 15,000....June 1, 1916
6s, ..., 13,500 .....

CITY BONDS—
6s, July, $10,000.....1901
..s, ..., 20,000.....1906
Total debt 1897.....$71,000
Population in 1890 was.....8,599
Population in 1894 was.....7,640

INTEREST is payable at the city treasury and in New York City.

GOLD.—School bonds payable in gold.

IRONWOOD.—This city is in Gogebic County.

LOANS— *When Due.*

CITY BONDS—
6s, J&J-5, $20,000..Jan., 1900-'01
Bonded debt Oct. 1, 1899..$20,000
Floating debt..... 81,389
Total debt Oct. 1, 1899....101,389

Assessed valua'on real. $3,517,065
Assessed valuation per. 153,750
Total valuation 1898.. 3,670,815
Tax rate rate (per M) '98...$32·40
Population in 1890 was. 7,745
Population 1899 (est.).....9,800

ISHPEMING.—This city is in Marquette County.

Bonded debt Mar. 23, '99. $128,500
Ass'd valuation 1899.....3,570,230

Population in 1899 was.....13,000
Population in 1890 was.....11,197

JACKSON.—{M. G. LOENNECKER, Mayor. J. GEO. KEEBLER, Treasurer.

This city is the capital of Jackson County.

LOANS—

NAME AND PURPOSE.	*Interest.* P. Ct.	Payable.	*Principal.* When Due.	Outstand'g.
Public building bonds	5	M & S	Nov. 15, 1907	$65,000
Paving bonds	4½	July 15	July 15, 1900-'03 $2,600 yearly.	10,400
do do	4½	J & J	July 15, 1913	8,500
Waterworks bonds	8	M & S	Sept 1, 1900	10,000
Water works bonds, &c.	5	M & S	Sept. 1, 1904	75,000
Water extension, 1892	5	J & J	1908-1911	70,000
do do 1898.	4½	J & J	July 15, 1914	10,000
Water ext'n and connect'n.	5	M & S	Sept. 1, 1912	20,000
Refunding water bonds	5	M & S	1901 to 1904 $10,000 on Sept. 1.	40,000
Intersection bonds	5	.....	Sept. 1901-2-3	15,000

INTEREST on the water bonds due in 1904 is payable in N. Y. and Detroit; on all other issues in New York.

TOTAL DEBT, ETC.—The total bonded debt on Mar. 1, 1899, was $324,040, of which water debt was $235,000. Special assessment debt (additional), $20,740.

TAX VALUATION in 1899 of real estate was $5,934,885; of personal property, $1,054,660; total, $6,989,545. Property is assessed at about one-third of its actual value. The total city tax per $1,000 for 1899 is $19·00.

POPULATION.—The population in 1890 was 20,798; in 1880 was 16,105; in 1870 was 11,447; in 1899 estimated at 28,000.

LANSING.—{CHAS. J. DAVIS, Mayor. HIRAM C. HEDGES, Treasurer.

Lansing, the capital of Michigan, is in Ingham County.

LOANS—	When Due.
BRIDGE BONDS—	
5s, J&D, $10,000	July 1, 1903
5s, J&D, 15,000	July 1, 1908
5s, M&S, 25,000	1906-1914
Optional after 1906.	
4s, J&J, $25,000	1911-1915
CITY HALL—	
5s, M&S, $75,000	1909 1914
Optional after 1906.	
4s, J&J, $50,000	1910-1916
ELECTRIC-LIGHT BONDS	
5s, J&D, $60,000	July 1, 1913
($20,000 ev'y 5 yrs.) to July 1, 1923	

LOANS	When Due.
PAVING BONDS—	
4½s, July, $32,000	Oct. 1, '00-'01
($10,000 due yearly)	
SCHOOL BONDS—	
5s, A&O, $30,000	1900-1905
WATER WORKS BONDS—	
4½s, J&J, $25,000	May 1, 1905
4½s, J&J, 25,000	May 1, 1910
4½s, J&J, 25,000	May 1, 1915
4s, J&J, 25,000	May 1, 1900
4s, J&J, 25,000	July 1, 1920

INTEREST on the public improvement bonds is payable at Lansing; on all other bonds at New York.

TOTAL DEBT, ETC.—The total bonded debt on April 1, 1899, was $457,000, of which water debt was $125,000. The city has no floating debt.

ASSESSED VALUATION in 1898 of real estate was $6,386,849; personal property, $1,083,565; total, $7,470,414; total tax rate (per $1,000), $23·76. Property is assessed at about ¾ of its actual value.

POPULATION.—The population in 1890 was 13,102; in 1880 was 8,319; in 1870 was 8,319; in 1895 (State census) was 15,847.

MARQUETTE.—{JOS. F. NEIDHART, Mayor. FRANKLIN E. BAY, Comptroller.

This city is in Marquette County.

LOANS—	When Due.
CITY HALL BONDS—	
5s, F&A, $50,000	Aug. 15, 1903
ELECTRIC LIGHTING—	
5s, J&J, $10,000	Jan. 1, 1900
5s, F&A, 10,000	Feb. 5, 1900
5s, J&J, 20,000	July 1, 1900
5s, J&J, 10,000	July 1, 1901
ELECTRIC LIGHTING—(*Con.*)	
5s, M&S $25,000	Sept. 1, 1912
5s, F&A, 10,000	Aug. 1, 1913

LOANS—	When Due.
REFUNDING BONDS—	
4s, J&J, $10,000	July 1, 1903
REFUNDING SCHOOL BONDS—	
4s, M&S, $30,000	Sept. 1, 1909
WATER WORKS—	
5s, ..., $7,500	Past due.
5s, J&J, 14,000	Jan. 1, 1900
5s, J&J, 35,000	Jan. 1, 1901
5s, J&J, 25,000	July 1, 1901

INTEREST is payable at Marquette.

TOTAL DEBT, ETC.—The total bonded debt on September 1, 1899, was $256,500, of which water debt was $81,500; sinking fund, $10,000; net debt, $246,500. The city has no floating debt.

ASSESSED VALUATION in 1899 of real estate was $2,102,275; personal property, $335,805; total, $2,438,080; total city tax rate (per $1,000), $22·10. Property is assessed at two-fifths of its actual value.

POPULATION in 1894 (State Census) was 9,724; in 1890 (U. S. Census), 9,093; in 1880 was 4,690. According to local figures the population in 1899 was about 13,000.

MENOMINEE.—{WM. HOLMS, Mayor. J. H. WALTON, City Clerk

This city is in Menominee County.

LOANS—	When Due.
SEWER BONDS—	
6s, M&N, $51,000	May 1, 1899
(Part due yearly) to May 1, 1911	
GENERAL IMPROVEMENT—	
6s, M&N, $13,000	May 1, 1900
($1,000 due yearly) to May 1, 1912	
6s, M&N, $10,000	May 1, '12&'13

REFUNDING BONDS.	
5s, A&O, $47,500	Apr. 1, 1914
Bonded debt Mar. 1, '99	$132,500
Spec. assess. bonds(add'l)	10,000
Tax valuation 1898	2,419,629
Assessment is ⅖ actual value.	
Total tax (per $1,000) '98	$47·50
Population in 1890 was	10,630
Population in 1899 (est.)	14,000

INTEREST on the special assessment bonds is payable in Menominee and on all others at the office of N. W. Harris & Co., New York

MENOMINEE SCHOOL DISTRICT.—This school district is co-extensive with the city, and has a separate debt.

LOANS—	When Due.
SCHOOL BONDS—	
6s, Mar. 1, $15,000	Mar. 1, 1900
($5,000 due yearly) to Mar. 1, 1902	
6s, Apr. 1, $45,000	Apr. 1, 1903
($5,000 due yearly) to Apr. 1, 1911	

Total debt Mar. 1, 1899.	$60,000
Tax valuation 1898	2,419,629
School tax (per $1,000) '98	$17·50
Assessment ⅖ actual value.	

INTEREST on the school bonds is payable in Menominee.

MENOMINEE CO.—{H. J. WOESSNER, Clerk. FRED S. NORCROSS, Treasurer.

County seat is Menominee.

LOANS—	When Due.
COUNTY BONDS, 1894 5—	
5s, ann., $50,000	1900-1909
($5,000 due yearly on April 1.)	
5s, Apr., $10,000	Apr. 1, 1905
Interest payable by County Treas.	
Total debt Feb. 1, 1899	$60,000
Sinking fund	10,000

Net debt Feb. 1, 1899	$50,000
Tax valuation, real	3,822,166
Tax valuation, pers'l	1,274,722
Total valuation 1896	5,096,888
Real valuation about	10,000,000
State & co. tax (per $1,000)	$15·00
Population in 1890 was	33,639
Population in 1894 was	*23,740

* Decrease in population owing to division of county in 1891.

MUNISING.—This village is in Alger County.

WATER WORKS BONDS—	
5s, M&N, $30,000	1907 to 1917
($10,000 every 5th year.)	
Assessed valuation real	$315,600

Assessed valuation, per	$184,000
Total valuation in 1897	499,600
Assessment, ⅓ actual value.	
Population in 1897 (est.)	3,000

MUSKEGON.—P. P. MISNER, Recorder.

This city is in a county of the same name.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal, When Due.	Principal, Outstand'g.
Bridge	5	J & J	1910	$8,500
Contingent fund bonds	5	J & J	1907	10,000
do do	5	J & J	1908	4,000
Interest and sink. fund bds.	5	J & J	1909	10,000
do do	5	J & J	1910	6,000
Loan extension bonds	5	J & J	1901	10,000
Public parks 1893	5 g.	J & J	July 1, 1926	100,000
do	5	J & J	1905	5,000
Sewer Extension	5	J & J	1905 to 1910 $5,000 yearly.	30,000
Water works	8			20,000
do	5	J & J	1903	20,000
do 1890	5	J & J	1901 to 1925 $10,000 yearly.	250,000
do	5			10,000

INTEREST on 8% water bonds is payable at Fourth Nat. Bank, N.Y. City, on the 1893 issue of park bonds at Western Nat. Bank, N. Y. City, and on all other bonds at Bank of the Republic, N. Y. City.

TOTAL DEBT, ETC.—The bonded debt on Feb. 1, 1899, was $473,500, including the water debt of $310,000; floating debt $38,464; making a total debt of $511,964.

ASSESSED VALUATION in 1898 of real estate, $3,210,385; personal property, $934,700; total, $4,145,085. Total tax (per $1,000) for 1898 was $44·53. Assessment is about 40 p. c. of the actual value.

POPULATION.—The population in 1894 was (State census) 20,224; in 1890 it was 22,702; in 1880 it was 11,262. Population in 1896 (estimated) 25,000.

OWOSSO.—{THOMAS KERWIN, Mayor. JOHN L. ASH, Clerk.

This city is in Shiawassee County.

LOANS—	When Due.
IMPROVEMENT BONDS—	
5s, semi-an., $10,000	1900-1901
WATER-WORKS BONDS—	
..., ..., $40,000	1914
(Subject to call after 1899.)	
..., ..., $15,000	1920
..., ..., 20,000	1910
..., ..., 20,000	1924
PAVING BONDS—	
4s, semi-an., $28,000	1900-1903
4s, May, $15,000	1900 to 1994
BRIDGE BONDS—	
4s, semi-an., $15,000	1909-1913

SEWER BONDS—	
4s, semi-an., $1,000	1904
GENERAL FUND BONDS—	
4s, J&D, $15,500	1905
Bonded debt July 1, '99	$184,500
Floating debt	10 500
Total debt July 1, 1899	195,000
Assessed valuation, real	1,299,460
Assessed valuation, per'l	318,290
Total valuation 1899	$1,617,750
Assessment abt. 30% actual value.	
Tax rate (per $1,000) 1898	$40·69
Population in 1890 was	6,564
Population in 1899 (est.)	11,000

PETOSKEY.—JAMES E. NILES, Clerk.

This city is in Emmet County.

LOANS—	When Due.
WATER BONDS—	
5s, Oct., $15,000	Oct. 1, 1912
(Optional after Oct. 1, 1902.)	
5s, June, $12,000	June 1, 1914
(Optional after June 1, 1909.)	
4s, Mar., $16,000	Mar. 1, 1928
(Optional after Mar. 1, 1918.)	
IMPROVEMENT BONDS—	
5s, June, $8,000	June 1, 1914
(Optional after June 1, 1904.)	
BRIDGE BONDS—	
5s, June, $9,000	June 1, 1916
(Optional after June 1, 1911.)	

LOANS—	When Due.
ELECTRIC-LIGHT BONDS—	
4s, J&D, $16,000	1918
4s, M&N, 12,000	May 1, 1919
(Subject to call after 1909.)	
JUDGMENT BONDS—	
6s, Apr., $2,000	Apr. 9, 1902
Bonded debt Mar. 1, 1899	$78,000
Sinking fund	3,556
Net debt Mar. 1, 1899	81,556
Water debt (included)	43,000
Assessed valuation 1898	789,280
Assessment about ⅓ actual value.	
Tax rate (per $1,000) 1898	$35·20
Population in 1890 was	2,872
Population in 1899 (est.)	5,000

PONTIAC.—W. A. BREWSTER, Mayor.

This city is in Oakland County.

LOANS—	When Due.
SCHOOL BONDS—	
5s, ..., $12,000	1900 to 1911
($1,000 due yearly)	
SEWER BONDS—	
5s, M&S, $25,000	Sept. 2, 1915
WATER BONDS—	
4½s, var. $90,000	Yearly
$5,000 each year until paid.	

Int. pay'le in N. Y. City and Pontiac.	
Total debt Feb. 15, '99.	$135,000
Tax valuation, real	2,155,295
Tax valuation, personal.	645,252
Total valuation 1898	2,800,547
Assessment about 3-5 actual value	
Total tax (per $1,000) 1898	$27·13
Population in 1890 was	6,200
Population in 1898 (est.)	9,500

PORT HURON.—{HERMAN W. STEVENS, Mayor. E. A. CADY, Comptroller.

City of Port Huron is in St. Clair County.

LOANS—	Am't Outstand'g
Bridge bonds	$45,550
Contingent bonds	6,150
General road bonds	21,925
Park bonds	4,500
Public building bonds	19,000
Public improvem't bonds	11,771
Street openings	5,400
Refunding bonds	243,000
do do 3s.1919.	44,000
Repaving bonds	24,125
School bonds	53,000

Sewer bonds	$8,658
Sidewalk assessment	12,395
Water bonds	45,000
Total debt June 1, 1899	534,484
Assessed valuation, real	5,372,510
Assessed valuat'n, pers'l	784,300
Total valuation, 1898	6,156,810
Assessment about ½ actual value.	
Tax rate (per $1,000) 1898	$27·75
Population in 1894 was	18,147
Population in 1890 was	13,543
Population in 1899 (est.)	20,000

MATURITY.—Bonds mature from 1899 to 1927 inclusive.

INTEREST on certain of the bonds is payable in New York by the Hanover National Bank.

SAGINAW.—ARTHUR F. LEWIS, Comptroller.

The cities of Saginaw and East Saginaw, in the county of the same name, were consolidated in 1890, forming the present city.

BONDS—	When Due.
CITY HALL—	
4½s, F&A, $110,000	Feb. 1, 1901
($10,000 yearly) to Feb. 1, 1911	
4½s, F&A, $15,000	Feb. 1, 1912
4s, ..., 40,000	Aug. 1, 1908
($10,000 due yr'ly) to Aug. 1, 1911	
4s, ..., $5,000	Aug. 1, 1912
GENESEE STREET IMPROV.—	
4½s, ..., $20,000	1915
BRIDGE BONDS—	
4s, A&O, $60,000	1918-1923
($10,000 yearly on April 1.	
3½s, F&A 8,000	Aug. 15, 1909
REFUNDING WATER BONDS—	
4s, ..., $5,000	Mar. 1, 1906
4s, ..., 30,000	Apr. 15, 1907
4s, M&N, 18,000	May 1, 1913
4s, M&S, 10,000	Mch. 10, 1917
COURT HOUSE—	
5s, J&D, $90,000	Dec. 1, 1893
($10,000 yearly) to Dec. 1, 1907	
SEWERS—	
4-5s, var., $66,990	1899-1918
5s, J&D, 50,000	June 1, 1904
($10,000 yearly) to June 1, 1908	
4-5s, ..., $23,090	1899-1908
3½s, F&A, 4,000	Aug., 1900-'09
3½s, M&S, 2,000	Sept., 1900-'09
3½s, M&S, 5,000	Sept., 1900-'09
STREET IMPROVEMENTS—	
5s, ..., $181,100	1899 to 1908
4s, ..., 86,750	1899 to 1908
4s, M&S, 9,000	Sept., '00-08
3½s, F&A, 70,000	Aug. 1, '00-'09
3½s, M&S, 7,000	Sept. 1, '00-'09

LOANS—	When Due.
WATER BONDS—	
5s, M&N, $25,000	May 1, 1900
5s, M&N, 25,000	May 1, 1901
5s, M&N, 50,000	May 1, 1902
5s, M&N, 70,000	May 1, 1905
4½s, M&N, 31,500	May 1, 1903
4½s, M&N, 50,000	May 1, 1900
4½s, ..., 14,000	May 1, 1906
4½s, J&J, 12,000	July 18, 1914
4s, ..., 12,000	1915
4s, ..., 25,000	1916
4s, ..., 10,000	1915
5½s, M&N, 25,000	Nov. 1, 1913
5s, M&N, 10,000	Mch. 10, 1902
5s, M&N, 10,000	Mch. 10, 1903
4½s, M&N, 20,000	Mch. 10, 1900
($10,000 yearly) to Mch. 10, 1901	
4½s, ..., 10,000	Mar. 10, 1904
4½s, ..., 7,000	Mch. 10, 1905
4½s, ..., 20,000	1914
4½s, ..., 10,000	1916
6s, June, 5,000	June 1, 1918
4s, J&D, 15,000	Dec. 1, 1919
REFUNDING SEWER BONDS—	
4s, ..., $21,000	1909 to 1912
3½s, M&M, 18,500	May 1, 1920
3½s, M&M, 10,000	Mch. 10, '20
3½s, J&D, 8,000	July 1, 1919

INTEREST is payable at the City Treasurers' office or at the official bank in New York.

TOTAL DEBT, ETC.—The following statement shows Saginaw's total bonded debt, the sinking funds, &c.:

	Jan. 1, '99.	Mch. 1, '98.	Mch. 1, '97.	July 16, '96.
Bonded debt	$1,330,830	$1,223,650	$1,230,000	$1,231,500
Sinking funds	55,000	51,500	49,117	42,000
Net debt	$1,275,830	$1,172,150	$1,180,883	$1,189,500
Water debt (incl. above)	$552,000	$539,000	$539,000	$539,000

Assessment bonds, issued for sewers and street improvements, are included in the above-mentioned figures of bonded debt. On Jan. 1, 1899, they amounted to $307,940.

CITY PROPERTY.—The total value of corporate property is $2,753,407, including the city water works, which have cost $864,000.

ASSESSED VALUATION.—In 1898 the assessed valuation of real estate was $12,632,625; of personal property $2,304,050; total, $14,936,675; total tax rate (per $1,000)1897 was $27 01.

POPULATION.—The population in 1890 was 46,322; in 1880 was 29,541; in 1894 (State census) was 44,641; in 1898 (estimated) 50,000.

SAGINAW CO.—

B. J. DOWNING, Clerk.
JAMES CREEN, Treasurer.

County seat is Saginaw.

LOANS— *When Due.*

RIVER IMPROVEMENT—
5s, A&O, $60,000....Apr. 1, 1900
($10,000 yearly) to Apr. 1, 1905
Int. paid by Central Trust Co., N. Y.
Total debt Aug. 1, 1898. $70,000
Tax valuation, real.....19,739,697

Tax valuation, person'l $2,964,984
Total valuation 1897...22,704,681
Prop'y ass'd at about ⅔ actual val.
State and co. tax (per $1,000).$5·09
Population in 1890 was.....82,273
Population in 1880 was.....59,095
Population in 1896 (est.)...90,000

ST. JOHNS.—

M. M. LEELAND, Mayor.
M. McDONALD, Clerk.

This village is in Clinton County.

LOANS— *When Due.*

ELECTRIC-LIGHT PLANT—
5s, J&J, $8,000.....1911-1914
($2,000 due yearly on July 15.)
5s, J&J, $27,000.....1915-1923
($3,000 due yearly on July 15.)

SEWER BONDS—
5s, A&O, $22,000.....1900-1910
($2,000 due yearly on Oct. 1.)

WATER-WORKS BONDS—
5s, A&O, $15,000.....Oct. 1, 1900
5s, A&O. 45,000.....Oct. 1, 1914

Total debt Mar. 1, 1899..$121,000
Water debt (included)... 60,000
Tax valuation, real..... 926,000
Tax valuation, personal. 498,930
Total valuation 1899....1,424,930
Assessment is ½ actual value.
Total tax (per $1,000).....$22·80
Population in 1894 was.....3,440
Population in 1890 was.....3,127
Population in 1880 was.....2,370

INTEREST on the electric-light bonds and on the sewer bonds, due from 1906 to 1910, is payable at the Third National Bank, New York; on the water-works bonds, due in 1914, at the Wayne County Savings Bank, Detroit; on the water-works bonds, due in 1900, at the Mechanics' Bank, Detroit; on the sewer bonds due from 1897 to 1900, at the St. John's National Bank; on the sewer bonds due from 1901 to 1905, at the Liberty National Bank, New York.

SAULT STE. MARIE.—G. G. SCRANTON, City Comptroller.

This city is in Chippewa County.

LOANS— *When Due.*

GENERAL STREET IMPROVEM'T—
6s, M&S, $29,000....Sept. 15, 1908
5s, F&A, 30,000 .....Aug. 1, 1917

PAVING BONDS—
6s, F&A, $3,483. Aug. 1, 1898-'04
5s, F&A, 22,500.....1900-1908
($2,500 yearly on Feb. 1.)
5½s, J &J, 15,094 42. Jan. 1, 1900
($1,500 due yearly.) to Jan. 1, 1909

REFUNDING BONDS—
6s, M&S, $11,000....Sept. 15, 1908
5s, A&O, 30,000.....Apr. 1, 1917
5s, M&S, 18,000.....Sept. 1, 1917

WATER BONDS—
6½s, F&A, $20,000...Aug. 1, 1900
($4,000 due yearly) to Aug. 1, 1904

WATER BONDS—(CON.)—
6s, J&J, $20,000....July 1, 1911
6s, M&N, 30,000....Nov. 1, 1913
Interest payable in New York.
Bonded debt Dec. 1, '98. $201,217
Floating debt..... 8,000
Total debt Dec. 1, 1898.. 209,217
Tax valuation, real.....4,555,567
Tax valuation, personal. 711,699
Total valuation, 1897....5,267,266
Assessment about actual value.
Total tax per $1,000 '98....$19·60
Population in 1890 was..... 5,760
Population in 1894 was..... 7,246
Population in 1899 (est)....10,000

SCHOOL DISTRICT BONDS—
4½s, J&J, $22,000....July 1, 1909

TAX FREE.—All the bonds of this city are exempt from taxation.

WAYNE CO.—

WM. H. McGREGOR, Clerk.
CHAS. A. BUHRER, Treasurer.

County seat is Detroit.

LOANS— *When Due.*

COUNTY BONDS—
4s, M&N, $1,500,000....May, 1910
Int. payable in New York City.
4s, Dec., $50,000....Dec., 1902
3½s, ..., 700,000..May 1, 1914
Total debt Aug. 15, '99.$2,250,000

Sinking fund..... $25,701
Net debt Aug. 15, 1899. 2,224,299
Total valuation 1898..241,385,637
Assessment is ¾ actual value.
State & Co. tax (per M) '99. $2·75
Population in 1897 (est.)..330,000
Population in 1890 was...257,114

WEST BAY CITY.—

PETER LIND, Mayor.
A. J. BOTHE, Treasurer.

This city is in Bay County.

LOANS— *When Due.*

SEWER BONDS—
4s, June, $60,000..... 1918

STREET BONDS—
6s, J &J, $14,000.....1900-1901

BRIDGE BONDS—
5s, M&S, $12,000..... 1904
5s, J &J, 5,000..... 1911

SCHOOL BONDS—
5s, A&O, $12,000..... 1901
5s, J &J, 15,000..... 1908
5s, J & J, 50,000..... 1920

ELECTRIC-LIGHT BONDS—
5s, F&A, $20,000 1917

REFUNDING BONDS—
5s, J & J, $58,000..... 1925
5s, J & J, 16,000..... 1927

WATER BONDS—
4s, J&J, $140,000....July 1, 1929
Bonded debt Jan. 1, '99.. $291,000
Floating debt (additi'al). 5,000
Tax valuation, real.....2,608,220
Tax valuation, personal. 325,040
Total valuation 1898..2,933,260
Assessment about ½ actual value.
Total tax (per $1,000) '98..$29·48
Population in 1899 (est.)...15,000
Population in 1890 was.....12,981

YPSILANTI.—

—. —. ALLEN, Mayor.
JAS. McGREGOR, City Clerk.

A city in Washtenaw County.

LOANS— *When Due.*

WATER WORKS BONDS—1889—
4s, J&J, $75,000.....July 1, 1919
4s, M&N, 50,000.....Oct. 7, 1919

PUBLIC IMPT. ORDERS—
5s, Aug., $1,889.....Aug. 31, 1900
Total debt May 1, 1899.. $136,000

Water debt (included)... $125,000
Tax valuation, real.....2,334,450
Tax valuation, personal. 625,498
Total valuation 1897....2,959,948
Assessment about ¾ actual value.
Av. city tax (per $1,000)....$8·25
Population in 1897 (est.).....6,150
Population in 1890 was.....6,129

INTEREST on the refunding bonds is payable at Detroit, Mich.; on all others at Ypsilanti.

ADDITIONAL STATEMENTS.

In the table below we give statements regarding minor civil divisions in the State of Michigan which have reported an indebtedness of over $10,000, and which are not represented among the foregoing detailed returns. We add in each case the population from the Census of 1890.

	Bonded Debt.	*Floating Debt.*	*Assessed Valuation.*	*Tax Rate.*	*Popula'n 1890.*
Bessemer (C.), Gogebic Co.	$44,200	.....	.....	.....	2,566
Delray, Wayne Co.....	50,000	$2,000	$2,500,000	$4·00	*3,000
Dickinson Co.....	25,600	.....	3,860,845	.....	6,808
Eaton Rpds. (C.), Eaton Co	25,000	5,000	.....	.....	1,970
Gogebic Co.....	24,000	.....	6,748,000	12·98	13,166
Grand Traverse Co	35,000	.....	4,777,000	5·33	13,355
Hillsdale (C.), Hillsdale Co.	45,000	.....	1,950,000	17·50	3,915
Hudson (C.), Lenawee Co.	34,000	.....	1,092,344	16·04	2,178
Ionia (City), Ionia Co.....	42,000	.....	2,000,000	.....	*5,100
Ironwood Sch. Dist.....	38,000	.....	4,282,617	.....	*10,000
Kalamazoo (C.), Kal'zoo Co	25,000	27,000	8,000,000	25·40	17,853
Marquette Sch. Dist., No. 1	30,000	.....	2,438,080	.....	*13,000
Mason Co.....	27,000	.....	2,875,999	10·00	16,385
Midland Co	32,000	16,077	2,416,450	.....	10,657
Muskegon Co.....	135,000	.....	6,484,679	.....	40,013
Muskegon Sch. Dist.....	37,500	15,000	4,205,000	45·60	*25,000
Ontonagon, Ontonagon Co.	68,000	.....	201,000	.....	*1,200

Debts and Resources

OF THE

STATES, CITIES AND TOWNS

IN THE

WESTERN STATES.

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State of Wisconsin.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act. Apr. 20, 1836) - July 3d, 1836
Admitted as a State (Act. Aug. 6, 1846) - May 29th, 1848
Total area of State (square miles) - - - - - 56,040
State Capital - - - - - - - - - - - Madison
Governor (term expires 1st Monday in Jan. 1901), Edw. Scofield
Secretary of State (1st Mon. Jan. 1901), - W. H Froehlich
Treasurer (1st Monday Jan. 1901) - - - J. O. Davidson

Legislature meets bi-ennially in odd years on the second Wednesday in January, and there is no limit to length of sessions.

HISTORY OF DEBT. For a brief history of the Wisconsin debt see STATE AND CITY SUPPLEMENT of April, 1895.

At present the State has no indebtedness except the trust funds, as follows:

Certificates of indebtedness,		School Fund	$1,563,700
Do	do	Normal School Fund	515,700
Do	do	University Fund	111,000
Do	do	Agricultural College Fund	60,600
Total			$2,251,000

DEBT LIMITATION.—The constitutional provisions of Wisconsin restricting debt-making are very rigorous, plain and comprehensive. Since the amendment adopted in 1874, cities &c., as well as the State, are definitely limited by that instrument. We will give the provisions first which relate to the State and after that those which have reference to cities, &c.

(1) *STATE indebtedness is confined within* very close bounds. It seems as if the framers of the Constitution must have taxed to the extreme their ingenuity for forms in which to express their determination to inhibit debt-making. The sections which cover the subject are sections 3, 4, 6, 7, 9 and 10 of Article 8. We give them in full below.

SECTION 3. *Credit of State, for what not given.* The credit of the State shall never be given or loaned in aid of any individual, association or corporation.

SECTION 4. *Contracting debts.* The State shall never contract any public debt, except in the cases and manner herein provided.

SECTION 6. *Limitation on public debt.* For the purpose of defraying extraordinary expenditures, the State may contract public debts (but such debts shall never in the aggregate exceed one hundred thousand dollars). Every such debt shall be authorized by law, for some purpose or purposes to be distinctly specified therein; and the vote of a majority of all the members elected to each House, to be taken by yeas and nays, shall be necessary to the passage of such law; and every such law shall provide for levying an annual tax sufficient to pay the annual interest of such debt, and the principal within five years from the passage of such law, and shall specially appropriate the proceeds of such taxes to the payment of such principal and interest; and such appropriation shall not be repealed, nor the taxes be postponed, or diminished until the principal and interest of such debt shall have been wholly paid.

SECTION 7. *State may borrow money, when.* The Legislature may also borrow money to repel invasion, suppress insurrection or defend the State in time of war; but the money thus raised shall be applied exclusively to the object for which the loan was authorized, or to the repayment of the debt thereby created.

SECTION 9. *Evidences of debt.* No scrip, certificate, or other evidence of State debt, whatsoever, shall be issued, except for such debts as are authorized by the sixth and seventh sections of this article.

SECTION 10. *Internal improvements—avails of grants.* The State shall never contract any debt for works of internal improvement, or be a party in carrying on such works, but whenever grants of land or other property shall have been made to the State, especially dedicated by the grant to particular works of internal improvement, the State may carry on such particular works, and shall devote thereto the avails of such grants, and may pledge or appropriate the revenues derived from such works in aid of their completion.

(2) *CITIES, counties, towns, villages, &c.,* were unrestricted except by legislative enactment until 1874. Since that amendment was adopted *five per cent* on the value of the taxable property has been the extreme amount of debt permissible for any municipality. Not only is that the case, but, as will be seen, the municipality is required before or at the time when it incurs any indebtedness, to make provision for an annual tax sufficient to pay the interest and also sufficient to pay the principal within twenty years from the time of contracting the debt. We give below the amendment referred to in full.

Limitation of Municipal Indebtedness—Adding to Section 3, Article 11, the words:

No county, city, town, village, school district, or other municipal corporation, shall be allowed to become indebted in any manner or for any purpose, to any amount, including existing indebtedness in the aggregate exceeding five per centum on the value of the taxable property therein, to be ascertained by the last assessment for State and county taxes previous to the incurring of such indebtedness. Any county, city, town, village, school district, or other municipal corporation incurring any indebtedness, as aforesaid, shall before or at the time of doing so provide for the collection of a direct annual tax sufficient to pay the interest on such debt as it falls due, and also to pay and discharge the principal thereof within twenty years from the time of contracting the same.

On April 20, 1893, a new law passed by the Legislature of Wisconsin was approved by the Governor which gives general authority for the issuance of bonds to cities operating under special charters granted by the State, and containing a population of three thousand or more inhabitants, as follows. *This authority is of course subject to the foregoing provisions of the Constitution.*

For the erection and construction of a city hall and the purchase of a site for the same.

For the construction and extension of water works or the purchase of the same, and for constructing sewers, and for the improvement and maintenance of the same.

For the erection, construction and completion of school buildings and the purchase of school sites.

For the purchase of sites for engine houses, for fire engines and other equipments of the fire department, and for the construction of engine houses.

For the purchase of sites for police stations and for the construction of buildings thereon for the use of the police department.

For the construction of viaducts, bridges, and for repairs of the same.

For the erection and construction of library and museum buildings and the purchase of sites for the same.

For the establishment of public baths and hospitals and the purchase of sites for the same.

For the purchase of lands for public parks and improvements thereof and for the payment of purchase money and interest thereon which may be or become due for park lands already acquired or contracted for.

For permanently improving streets in such city, and for creating a fund out of which to advance the cost of repairs to sidewalks in anticipation of the collection of special assessments for such cost of repairs by the Treasurer of such city.

For the construction or purchase of electric or gas light plants for lighting streets and public buildings.

For refunding existing indebtedness.

The law further provides that bonds issued under this act shall bear interest, payable annually or semi-annually, at a rate not exceeding 6 per cent per annum; that the Common Council shall annually levy a tax upon all the taxable property sufficient to pay the annual interest thereon, and to provide a sinking fund each year equal to 5 per cent on the principal of said bonds; that no bonds shall be issued so that the amount thereof, together with all the other indebtedness of the city, shall exceed 5 per cent of the assessed valuation of the city and also that the bonds *shall show on their face the amount of indebtedness* of the city issuing the same, the annual amount of the assessment of the taxable property therein for the five years next preceding the issue, and the average amount thereof, and they shall not be sold for less than their par value and accrued interest.

No system could be devised better adapted for keeping municipal debt at a minimum than the foregoing amendment establishes.

ASSESSED VALUATION.—The total assessed valuation of the State, as determined by the State Board of Assessors, and the tax rate for State purposes, have been as follows for the years named below:

Year.	Real Estate. $	Personal Property. $	Total Valuation. $	State Tax Rate. $	Taxes Raised. $
1898	482,283,031	117,716,769	600,000,000	2·487616666	1,918,779
1897	519,990,522	108,513,489	628,504,011	.....	1,995,070
1896	519,669,155	110,066,353	629,735,508	.....	.....
1895	482,799,128	120,674,398	603,473,526	2·276472636	1,372,713
1894	466,455,903	133,544,117	600,000,000	.....	.....
1890	464,782,237	128,108,482	592,890,719	1·50392035	891,660
1880	344,788,721	94,183,030	438,971,751	.....	.....

POPULATION of Wisconsin has been as follows:

1895	1,937,915	1870	1,054,670	1840	30,945
1890	1,686,880	1860	775,881		
1880	1,315,497	1850	305,391		

CITIES, COUNTIES AND TOWNS IN THE STATE OF WISCONSIN.

For reports not given in alphabetical order among the following, see "Additional Statements" at end of this state.

APPLETON.—M. K. GOCHNAUER, City Clerk.

The city is the county seat of Outagamie County.

BRIDGE BONDS— *When Due.*
4s, ... $30,000.....1900-1914
($2,000 payable yearly.)
PUBLIC BUILDINGS & ST. BOND—
3½s, A&O, $50,000 April 1, 1900 to
($2,500 due yearly) April 1, 1919
Bonded debt April 1, '99 ..$82,000

Assessed valuat'n, real.$3,566,500
Assessed valuation, per'l. 763,710
Total valuation 1898.. 4,270,210
State, county, city tax rate.$22·40
School tax (perM.)$11·70 to $13·40
Population in 1890 was.....11,869
Population in 1899 (est.)...16,500

ASHLAND.—THOMAS BARDON, Mayor. FINLEY WHARTON, Clerk.

County seat of Ashland County.

LOANS— *When Due.*
CITY BONDS—
5s, J&J, $100,000....Nov. 1, 1909
5s, J&J, 5,000... July 1, 1910
5s, J&J, 25,000....Oct. 1, 1912
FUNDING BONDS—
5s, J&J, $22,000.....July 1, 1912
REFUNDING BONDS—
5s, J&J, $98,000 .....1904 to 1909
$7,000 1904, $7,000 1906, and
$6,000 yearly thereafter.
IMPROVEMENT BONDS—
5s, J&J, $25,000.....Oct. 1, 1911
5s, J&J, 75,000.....July 1, 1912

LOANS— *When Due.*
*JUDGMENT BONDS.
5s, J&J, $66,050.....Jan. 1, 1918
Bonded debt Feb. 1, '99.. $426,869
Floating debt..... 60,000
Total debt..... 486,869
Sinking fund..... 40,000
Net debt Feb. 1, 1899.... 446,869
Total assessment 1899..3,913,238
Assessment about ⅕ actual value.
Total tax (per $1,000).....$35·00
Population in 1899 (est.)...14,000

* $120,000 of these bonds were authorized, of which $66,050 have so far been exchanged for judgments.

INTEREST on the judgment bonds is payable at the Chase Nat. Bank, N. Y.; on all other bonds at Nat. Bank of Repub., New York City.

TAX FREE—All bonds of this city are exempt from taxation.

OPTIONAL—All 6% bonds are subject to call 2 years before maturity.

ASHLAND CO.—THEO. R. YANKEE, Clerk.

County seat is Ashland.

LOANS— *Amount.*
RAILROAD AID BONDS—
5s, J&J, $75,000.....July 1, 1901
JAIL AND POOR-HOUSE BONDS—
5s, J&J, $60,000.....Oct. 1, 1913
Bonded debt Jan. 1, 1898.$135,000
Floating debt..... 61,562
Total debt..... 196,562

Sinking fund..... $15,000
Net debt Jan. 1, 1898.... 181,562
Tax valuation, real. 3,983,245
Tax valuation, personal.. 916,800
Tax valuation 1898.....4,900,045
Total tax (per $1,000) 1897.$20·83
Population in 1890 was.....20,063
Population in 1895 was.....17,242

BARABOO.—FRANK AVERY, Mayor.

This city is in Sauk County.

LOANS— *When Due.*
BRIDGE BONDS—
5s, Feb. 1, $2,000....Feb. 1, 1900
($1,000 due yearly) to Feb. 1, 1901
5s, Feb. 1, $500....Feb. 1, 1901
5s, Feb. 1, 7,500....Feb. 1, 1902
($1,500 due yearly) to Feb. 1, 1906
CITY HALL BONDS—
5s, Feb. 1, $12,000....Feb. 1, 1902
($2,000 due yearly) to Feb. 1, 1907
SCHOOL BONDS—
5s, Feb. 1, $1,600....Feb. 1, 1900
5s, Feb. 1, 12,000....Feb. 1, 1901
($2,000 due yearly) to Feb. 1, 1906
5s, Feb. 1, $15,000....Feb. 1, 1906
(part due yearly) to Feb. 1, 1912

LOANS *When Due.*
SEWER BONDS—
5s, Feb. 1, $3,000.....Feb. 1, 1900
($1,500 due yearly) to Feb. 1, 1901
5s, Sept. 1, $4,800....1900 to 1907
$600 due yearly on Sept. 1.
Bonded debt Apr. 1,'99. $59,000
Tax valuation, real..... 1,733,990
Tax valuation, personal 622,323
Total valuation 1899... 2,356,313
Assessment about ⅔ actual value.
Total tax (per $1,000) '98..$19·58
Population 1890 was.....4,605
Population in 1899 (est.) 6,000

BAYFIELD CO.—L. U. CLAUSEN, Co. Treas'r.

Washburn is the County seat.

LOANS— *When Due.*
RAILROAD-AID BONDS—
5s, A&O, $185,000.....
Total debt Aug. 1, 1899...185,000

Assessed valuation '98.$4,695,261
Assessment about ⅓ actual value.
Population in 1890 was..... 7,390
Population in 1895 was.....12,595
Population in 1899 (est.)....14,000

INTEREST payable at Ill. Trust & Savings Bank, Chicago.

BROWN CO.—N. MYER, Treasurer.

County seat is Green Bay.

LOANS— *Amount.*
Alms House Bonds.....$1,575
Railroad bonds..... 86,600
Total debt Jan. 1, '99.... 88,175
Tax valuation, real 7,022,526

Tax valuat'n, pers'l $1,561,060
Total valuation 1898... 8,583,586
Total tax (per $1,000), '98...$4·25
Population in 1895 was.....45,623

BURLINGTON UNION SCHOOL DISTRICT.—W. G. PRASCH, Treasurer. C. A. JONES, Clerk.

This district is in Racine County.

LOANS— *When Due.*
SCHOOL BONDS—
5s, annual, $15,'00...1900-1905
($2,500 due yearly on Feb. 1.)
5s, annual, $12,500..Feb. 1, 1906

Total debt Feb. 1899... $27,500
Tax valuation 1898.... 1,038,686
Real valuation..... 2,500,000
Total tax rate (per M.) '98..$22·20
Population 1899 (estimated) 3,400

INTEREST is payable at the Chase National Bank, New York.

CHIPPEWA CO.—County seat is Chippewa Falls.

LOANS— *When Due.*
COUNTY BONDS—
5s, ... $12,700 1902
REFUNDING—
5s, June, $15,000.....June 1, 1900
CERTIFICATES OF IND'TEDNESS—
5s, Jan. 1, $17,000....Jan. 1, 1896
Part due yearly to Jan. 1, 1914

Bonded debt Oct. 1, 1899 $27,700
Floating debt 17,000
Total debt Oct. 1, 1899... 44,700
Tax valuation, real.....5,985,706
Tax valuation, personal.1,451,313
Total equalized val., '98.7,437,019
Assessment about ½ actual value.
Total tax (per $1,000).....$20·00
Population 1890 was.....25,142
Population 1895 was 28,727

INTEREST on all bonds is payable in New York City.

Bridge bonds are subject to call, 20 per cent each year.

CHIPPEWA FALLS.—W. J. MCDONALD, City Clerk.

This city is the county seat of Chippewa County.

LOANS— *When Due.*
REFUNDING BONDS—
4s, J&J, $74,000.....July 15, 1919
(Subject to call July 15, 1909.)
Bonded debt Apr. 1, '99.$137,169
Floating debt..... 9,200
Total debt Apr. 1, 1899.. 146,369

Assessed valuat'n, real $2,295,950
Assessed valuat'n, per'l. 788,082
Total valuation 1898....3,084,032
Assessment abt. 75% actual value.
Total tax (per $1,000) '98..$30·00
Population in 1890 was 8,670
Population in 1899 (est.)....9,500

DOOR COUNTY.—JAS. S. HALSTEAD, Clerk. J. G. DALEMONT, Treasurer.

County seat is Sturgeon Bay.

LOANS— *Amount.*
REFUNDING RAILROAD BONDS—
3½s, ...,$60,000.....1919
($3,000 payable yearly.)
Total debt Mar.1,1899... $60,000
Tax valuation, real.....2,033,228

Tax valuation, personal. $563,201
Total valuation 1898....2,596,429
Assessment about ¼ actual value.
Population in 1890 was. 15,682
Population in 1899 about 18,000

EAU CLAIRE.—DAVID DOUGLAS, Mayor. T. P. COCHRANE, City Clerk.

Eau Claire is in Eau Claire County.

LOANS— *When Due.*
BRIDGES—
6s, J&J, $50,000.....Jan. 1, 1903
6s, J&J, 25,000.....Jan. 1, 1905
5s, J&J, 25,000.....Jan. 1, 1907
4s, J&J, 10,000.....Jan. 1, 1919
REFUNDING—
5s, J&J, $25,000...Jan. 1, 1907
5s, J&J, 35,000...Jan. 1, 1917
4½s, J&J, 50,000...Jan. 1, 1912

4½s, J&J, $30,000...Jan. 1, 1912
Total debt Feb. 1, 1899.. $250,000
Tax valuation, real.....4,550,920
Tax valuation, personal.1,923,479
Total valuation 1898....6,474,399
Assessment about ⅔ actual value.
Total tax (per $1,000) '98 ..$31·79
Population in 1890 was.....17,415
Population in 1899 (est.)....22,000

INTEREST is payable in New York by the Central National Bank.

FOND DU LAC.—FRANK B. HOSKINS, Mayor.

Fond du Lac is situated in Fond du Lac County.

LOANS— *When Due.*
REFUNDING R.R. AID—
4s, Mar., $60,000)....Mar. 1, 1917
Subject to call after 1906.
Interest payable at Milwaukee Nat. Exchange Bank.
SCHOOL BONDS—
5s, July 1, $10,000....July 1, 1904
5s, July 1, $10,000....July 1, 1914
STATE LOAN—
4s, Jan., $17,000. 1900-1916
($1,000 yearly on Jan. 1).
Int. payable at City Treas. office.

Bonded debt Sept. 1, '99.. $100,000
Floating debt..... 23,000
Total debt..... 123,000
Sinking fund..... ... 5,000
Net debt Sept. 1, 1899... 118,000
Tax valuation, real.....3,018,000
Tax valuation, personal. 860,984
Total valuation 1899....3,878,984
Tax rate (per M.) '98.... 35·00
Population in 1895 was.. 13,056
Population in 1890 was.. 12,024
Population in 1899 (est.) 15,000

GREEN BAY.—SIMON J. MURPHY, Mayor. W. L. KERR, City Clerk.

Green Bay in in Brown County.

LOANS— *When Due.*
BRIDGE BONDS—
5s, J&J, $2,000.....Jan. 1, 1900
5s, ... $7,000.....1901-'02-'03
($2,000 y'rly 1901-02, $3,000 '03.)
BRIDGE AND SCHOOL BONDS—
..... $25,000.....
PAVING BONDS—
5s, ... $3,000.....Nov. 25, 1899
RAILROAD AID BONDS—
6s, J&J, $10,000.....Jan. 1, 1900
($5,000 due yearly) to Jan. 1, 1901
7s, ... $2,000.....1900 to 1901
REFUNDING BONDS—
5s, ... $25,500.....1900 to 1916
($1,500 due yearly Jan. 1.)
4½s, $10,450 .. .1900 to 1918
($550 yearly on Jan. 1.)
4s, J&J, $6,500 .....Jan., 1900-'12

LOANS— *When Due.*
REFUNDING BONDS—(Cont)—
5s, ... $9,900 .. ... 1900 to 1917
($550 due yearly Jan. 1.)
SCHOOL BONDS—
5s, ... $7,500.....1900 to 1904
($1,500 due yearly Aug. 1.)
4s, J&J, $15,000.....Jan., 1900-14
DEBT CERTIFICATES, HIGH SCHOOL
4½s, Jan. 1, $35,000..Jan. 1, 1902
Bonded debt Sept. 1, '99.. $156,850
Tax valuation, real.....3,492,061
Tax valuation, personal. 987,925
Total valuation 1897....4,479,886
Total valuation 1898....4,769,594
Assessment about ½ actual value.
Total tax (per $1,000) '98...$32·50
Population 1890 was 9,069
Population in 1898 (est.)...22,000

TAX FREE—Bonds issued are exempt from taxation.

INTEREST on bridge and refunding bonds is payable in Green Bay; on railroad bonds in New York City; on certificates at Madison.

HUDSON CITY.—GEO. P. DELONG, Mayor.

Hudson is the county seat of St. Croix County.

LOANS— *When Due.*
HIGH SCHOOL—
4½s, Feb., $10,000..Feb. 1900-1902
WATER WORKS—
4½s, Feb., $24,000.Feb. 1, 1907-'08
Interest payable in Hudson.

Total debt Feb. 1, 1899.. $34,000
Tax valuation 1898..... 987,191
Assessment is ¾ of actual value.
Tax rate (per $1,000) '98. $23·00
Population 1890 was.....2,885
Populat'n '95 (State census).3,340

IRON COUNTY.—County seat is Hurley.

LOANS— *When Due.*

COUNTY BONDS—
5s, J&J, $43,329..... .....

JAIL BONDS—
5s, Jan., $34,000..... 19 years.
(Part due yearly on Jan. 20.)

Bonded debt Jan. 1, 1898 $81,536

Floating debt..... $12,634
Total debt Jan. 1, 1898.. 94,170
Tax valuation, real.....1,007,407
Tax valuation, personal. 420,505
Total equalized val., '98.1,427,912
Population 1890 was.....7,391
Population in 1897 was.....5,338

INTEREST on the county bonds is payable at Ashland; on the jail bonds at New York.

JANESVILLE.—{VICTOR RICHARDSON, Mayor. ARTHUR BADGER, Clerk.

Janesville is situated in Rock County.

LOANS— *When Due.*

HIGH SCHOOL BUILDING—
5s, Nov. 1, $41,500... 1899-1912
(Part due yearly on Nov. 1.)
5s, Nov. 1, $6,000...Nov. 1, 1913

Total debt Jan. 1, 1899.. $47,500
Tax valuation, real.....3,359,275

Tax valuation, pers'l...$1,177,701
Total valuation 1899... 4,536,976
Assessment is ½ actual value.
Total tax (per $1,000) '99..$20·42
Population in 1890 was.....10,836
Population in 1895 was.....12,971
Population in 1899 (est.)...13,000

TAX FREE.—All bonds are exempt from taxation.

INTEREST is payable at the office of the City Treasurer.

KENOSHA.—{JAMES GORMAN, Mayor. GUS JACOB, Clerk.

Kenosha is situated in Kenosha County.

LOANS— *When Due.*

IMPROVEMENT BONDS—
6s, ... $12,832.....1900 to 1902
($4,277 due annually.)

REFUNDING RAILROAD AID—
3½s, J&J, $170,000...July 1, 1919
(Subject to call after 1909.)

Total debt Sept. 18, 1899 $170,000

Tax valuation, real.....$1,388,116
Tax valuation, personal 348,430
Total equaliz'd val. 1899 1,736,546
Assessment ¼ to ⅓ actual value.
Total tax (per $1,000) '98..$50·00
Population in 1890 was.....6,532
Population in 1899 was.....11,049

INTEREST is payable at the First National Bank, Milwaukee, and in Kenosha.

KENOSHA COUNTY.—W. C. CROSBY, County Clerk.—County seat is Kenosha.

LOANS— *Amount.*

Railroad bonds..... $170,000
Total debt Jan. 1, 1899.. 170,000
Tax valuation, real.....5,482,791

Tax valuation, pers'l...$1,030,101
Total valuation 1898... 6,512,892
Population in 1890 was 15,581
Population in 1895 was 17,548

LA CROSSE.—{W. A. ANDERSON, Mayor. L. W. GOSNELL, Clerk.

La Crosse is in La Crosse County.

LOANS— *When Due.*

SCHOOL BONDS—
5s, J&D, $18,000 ....June 15, 1911
Optional after June 15, 1901
..s, ... $10,000.....June 1, 1912
Optional after June 1, 1902
5s, ... $20,000.....June 1, 1913
Optional after June 1, 1903
5s, ... $12,500.....May 1, 1914
Optional after May 1, 1904
5s, M&N, $20,000.....May 1, 1915
Optional after May 1, 1905.
3½s, J&J, $20,000....July 1, 1919
Optional after July 1, 1909.
3s, J&J, $5.000.....July 15, 1900
Optional at any time.

WATER BONDS—
5s, J&D, $25,000... .Dec. 1, 1911
Optional after Dec. 1, 1901
5s, ..., $25,000.....Dec. 30, 1912
Optional after Dec. 30, 1902
5s, J&D, $75,000....June 1, 1915
Optional after June 1, 1905
3s, J&J, $22,000.....July 15, 1916
Optional after July 15, 1899

STREET BONDS—
3½s, M&S, $25,000..... 1919
Subject to call after 1909.

REFUNDING BONDS—
4s, J&J, $25,000.....July 1, 1918
Subject to call after 1908.
3½s, A&O., $52,000...Oct. 1, 1919

SEWER, WATER & SCHOOL B'DS—
5s, J&J, $60,000.....July 1, 1915
Optional after July 1, 1905

BRIDGE BONDS—
5s, J&J, $85,000.....Jan. 15, 1910
Optional after Jan. 15, 1900

CITY HALL BONDS—
5s, M&S, $40,000.....Mar. 16, 1911
Optional after Mar. 16, 1901

SEWER AND WATER BONDS—
5s, J&J, $10,000.....Oct. 1, 1916
Optional after Oct. 1, 1906
3½s, J&J, $25,000..July 15, 1919
Optional after July 15, 1909.

Bonded debt Aug. 1, '99. $584,500
Sinking fund..... 164,762
Net debt Aug. 1, 1899.. 419,737
Assessed valuat'n, real. 9,769,374
Assessed val., personal 2,381,952
Total valuation 1898...12,151,326
Tax rate per $1,000, '98. 22·50
Population 1890..... 25,090
Population 1899 (est.). 32,000

INTEREST on all recent issues is paid in La Crosse; on the water 5s (due 1915) in New York at State Trust Company.

LIMIT OF INDEBTEDNESS.—The limit of indebtedness prescribed by the Constitution of the State of Wisconsin is 5 per cent of the total valuation, or $607,566, leaving a margin Jan. 1, 1899, of $206,538.

LA CROSSE CO.—County seat is La Crosse.

LOANS— *Amount.*

Bonded debt Feb., 1899...$50,000
County has no floating debt.
Tax valuation, real....$12,233,749

Tax valuation, person'l.$2,953,479
Total valuation 1898...15,187,228
Population in 1890 was....38,801
Population in 1896 was.....43,610

MADISON.—{MATTHEW J. HOVEN, Mayor. O. S. NORSMAN, Clerk.

Madison is situated in Dane County.

LOANS— *When Due.*

SPECIAL IMPROVEMENT BONDS—
6s, Apr. 1, $76,000.....Apr., 1900
($8,400 due yearly) to Apr., 1907

STREET REPAIR BONDS—
4½s, Jan. 1, $15,000..Jan. 1, 1913
Subject to call after Jan. 1, 1903
4½s, Jan. $15,000.....Jan. 1, 1917
Subject to call after 1907.

SEWER BONDS—
4s, July 1, $37,000....July 1, 1918
Subject to call after 1908.
4s, Apr. 1, $40,000....Apr. 1, 1919
Subject to call after 1901.

WATER BONDS—
5s, A&O, $8,000.....Apr. 1, 1902
Subject to call at any time.
4½s, Jan. 1, $10,000..Jan. 1, 1913
Subject to call after Jan. 1, 1903

LOANS— *When Due.*

REFUNDING BONDS OF 1884—
5s, A&O, $120,000...Apr. 1, 1904
Subject to call at any time.

Interest is payable at City Treas'y
Bonded debt Feb. 1,'99. $304,900
Floating debt..... 40,000
Total debt Feb. 1, 1899. 344,900
Sinking fund..... 29,182
Net debt Feb. 1, 1899.. 315,718
Water debt (included).. 18,000
Tax valuation, real..... 6,472,850
Tax valuation, personal 1,519,029
Total valuation 1898... 7,991,879
Assessment about ½ actual value.
Total tax (per $1,000) '98..$20·00
Population in 1890 was.....13,426
Population in 1899 (est)....18,000

The city's debt must not exceed 5 per cent of the assessed valuation.

TAX-RECEIVABLE COUPONS.—The water bonds carry tax-receivable coupons.

MANITOWOC.—{WILLIAM RAHR, Mayor. ARTHUR REICHERT, Clerk.

Manitowoc is in Manitowoc County.

LOANS— *When Due.*

BRIDGE BONDS—
5s, Nov., $30,000....Nov. 1, 1899
($5,000 due yearly) to 1904

HARBOR BONDS—
4½s. ...., $15,000...Jan. 15, 1906

SEWER BONDS—
5s, Oct., $2,000....Oct. 20, 1899

REFUNDING BONDS—
5s, J & J, $2,000.....Jan. 2, 1901
5s, Nov., 35,000....Nov. 1, 1902

Total debt Aug. 1, 1899 $84,000

Tax valuation, real.....$2,494,540
Tax valuation, person'l 684,320
Total valuation 1899.. 3,178,860
Assessm't from 40 to 50% act. value

Total tax (per $1,000) '99..$35·00
Population in 1890 was..... 7,710
Population in 1895 was.....9,400

MANITOWOC CO.—County seat is Manitowoc.

LOANS— *When Due.*

REFUNDING BONDS—
4s, J&J, $111,000...July 1, '95-'05
Bond. debt Jan. 1, 1898.. $111,000
Tax valuation, real....10,436,340
Tax valuat'n personal... 1,641,418

Total valuation 1898.$12,077,758
Assessment about ⅔ actual value.
State & Co. tax (per $1,000) .$10·00
Population in 1890 was.....37,831
Population in 1895 was.....40,802

INTEREST is payable at State Treasurer's Office, Madison.

MARATHON CO.—ANTON MEHL, Treasurer.

County seat is Wausau. As the $4,000 due yearly on bonds mentioned below will be paid by the asylum, the county is practically without debt.

LOANS— *When Due.*

ASYLUM BONDS—
5s, J&D, $76,000..June '00 to '18
($4,000 due yearly)
Interest payable in Wausau.

Total debt Sept. 27, 1899. $79,000

Tax valuation, real, ...$4,959,067
Total valuation pers'l.. 1,450,090
Total valuation 1898... 6,409,157
Assessment about ½ actual value.
Population in 1890 was.....30,369
Population in 1899 (est.)... 40,000

MARINETTE.—{F. H. BROWN, Mayor. D. W. JOHN, Treasurer.

This city is in Marinette County.

LOANS— *When Due.*

BRIDGE BONDS—
6s, Oct $11,000..Oct. 1, 1904
5s, March, 8,000...Mch. 1, 1900
($2,000 due y'rly) to Mch. 1, 1903

SCHOOL BONDS—
5s, Feb., $6,000.....Feb. 1, 1900
($2,000 due y'rly) to Feb. 1, 1902

SEWER BONDS—
5s, Aug., $38,500.....Aug. 1, 1900
($2,500 due y'rly) to Aug. 1, 1916

Bonded debt Feb. 1, '97. $101,000
Floating debt..... 43,500
Total debt Feb. 1, 1897.. 143,500
Total valuation 1899....2,457,932
Assessment ½ actual value.
Total tax (per $1,000).....$30·00
Population in 1890 was.....11,523
Population in 1895 was.....15,286

INTEREST on the bridge and sewer bonds is payable in New York; on the school bonds in Milwaukee.

TAX FREE.—All bonds of this county are exempt from taxation.

MILWAUKEE.—{DAVID S. ROSE, Mayor. JOHN R. WOLF, Comptroller.

This city is situated in Milwaukee County.

LOANS— *When Due.*

BATH BONDS—'88-'93—
5s, J&J, $14,000...July 1, 1900 to
($1,000 called y'rly).July 1, 1913
4s, J&J, $11,000...July 1, 1900 to
($1,250 called y'rly).July 1, 1908

BRIDGE BONDS—
4s, J&J, $15,000...July 1, 1900 to
($5,000 called y'rly).July 1, 1902
4s, J&J, $16,000...July 1, 1900 to
($3,750 called y'rly).July 1, 1903
4s, J&J, $25,000...Jan. 1, 1900 to
($2,500 called y'rly).Jan. 1, 1910
5s, J&J, $55,000...July 1, 1900 to
($5,000 called y'rly).July 1, 1911
5s, J&J, $130,000...July 1, 1900 to
($10,000 cal'd y'rly).July 1, 1912
5s, J&J, $42,000...July 1, 1900 to
($3,000 called y'rly).July 1, 1913
5s, ... $63,750...Jan. 1, 1900 to
($3,750 called y'rly.)Jan. 1, 1916

CITY HALL BONDS—
4s, J&J, $30,000...Mar. 1, 1900 to
($3,000 called y'rly).Mar. 1, 1910
5s, J&J, $120,000...July 1, 1900 to
($10,000 called y'ly).July 1, 1911
5s, J&J, $130,000...July 1, 1900 to
($10,000 called y'ly).July 1, 1912
5s, ..., $150,000...July 1, 1900 to
($10,000 called y'ly).July 1, 1914
5s, ..., $240,000...July 1, 1900 to
($15,000 called y'ly).July 1, 1915

FIRE DEPARTMENT BONDS—
5s, J&J, $35,000 ..July 1, 1900 to
($2,500 called y'rly).July 1, 1913

FLUSHING TUNNEL—
5s, J&J, $108,000...July 1, 1900 to
($6,000 called y'rly). July 1, 1917

GENERAL CITY BONDS, 1871-'86—
7s, J&J, $36,000...Jan. 1, 1900 to
($12,100 called y'ly).Jan. 1, 1901
4s, J&J, $44,000 .July 1, 1900 to
($7,500 called y'rly).July 1, 1905
4s, J&J, $51,000...July 1, 1900 to
($7,500 called y'rly).July 1, 1905

HOSPITAL BONDS—
5s, J&J, $35,000...July 1, 1900 to
($2,500 called y'rly).July 1, 1913

LIBRARY BONDS—
4s, J&J, $30,000...Jan. 1, 1900 to
($3,000 called y'rly).Jan. 1, 1910

LIBRARY & MUSEUM BONDS—
5s, J&J, $60,000...July 1, 1900 to
($5,000 called y'rly).July 1, 1911
5s, J&J, $97,500...July 1, 1900 to
($7,500 called y'rly).July 1, 1912
5s, ..., $112,500...July 1, 1900 to
($7,500 called y'rly.)July 1, 1914
5s, M&N, $180,000..July 1, 1900 to
($10,000 called y'ly).July 1, 1917
5s, J&J, $108,000...July 1, 1900 to
($6,000 called y'rly).July 1, 1917

MIL. RIVER DAM BONDS—
4s, J&J, $25,000 .July 1, 1900 to
($2,500 called y'rly).July 1, 1909

PARK BONDS—
4s, J&J, $55,000...July 1, 1900 to
($5,000 called y'rly).July 1, 1910
5s, J&J, $91,000...July 1, 1900 to
($8,000 called y'rly).July 1, 1911
5s, J&J, $45,500...July 1, 1900 to
($5,000 called y'rly).July 1, 1912
5s, J&J, $70,000...July 1, 1900 to
($5,000 called y'rly).July 1, 1913
5s, J&J, $75,000 .July 1, 1900 to
($5,000 called y'rly).July 1, 1914
5s, ..., $80,000...July 1, 1900 to
($5,000 called y'rly).July 1, 1915
5s, ..., $102,000 .July 1, 1900 to
($6,000 called y'rly).July 1, 1916
5s, J&J, $90,000...July 1, 1900 to
($5,000 called y'rly).July 1, 1917

REFUNDING BONDS—
5s, ..., $85,000...July 1, 1900 to
($5,000 called y'rly).July 1, 1916

SCHOOL BONDS—
5s, J&J, $65,000...July 1, 1900 to
($5,000 called yr'ly).July 1, 1912
5s, J&J, $175,000...July 1, 1900 to
($12,500 due y'rly).July 1, 1913
5s, J&J, $26,250...July 1, 1900 to
($1,750 called y'rly).July 1, 1914
5s, ..., $80,000...Jan. 1, 1900 to
($5,000 called y'rly).Jan. 1, 1915
5s, ..., $120,000...July 1, 1900 to
($7,500 called y'rly).July 1, 1915
5s, ..., $187,000...July 1, 1900 to
($11,000 called y'ly).July 1, 1916
5s, J&J, $126,000...July 1, 1900 to
($7,000 called y'rly).July 1, 1917
4s, J&J, $90,000. July 1, 1900 to
($10,000 called y'ly).July 1, 1907
4s, J&J, $125,000...July 1, 1900 to
($12,500 called y'ly).July 1, 1909
4s, ..., $120,000...July 1, 1900 to
($10,000 called y'ly).July 1, 1911

SEWER BONDS—
5s, J&J, $21,000...July 1, 1900 to
($1,500 called y'rly).July 1, 1912
5s, J&J, $37,500...July 1, 1900 to
($2,500 called y'rly).July 1, 1914
5s, ..., $16,000...July 1, 1900 to
($1,000 called y'rly).July 1, 1915
5s, ..., $34,000.. July 1, 1900 to
($2,000 called y'rly).July 1, 1916
5s, J&J, $90,000...July 1, 1900 to
($5,000 called y'rly).July 1, 1917
5s, J&J, $76,000...Jan. 1, 1900 to
($4,000 called y'rly).Jan. 1, 1918

SEWER BONDS—(INTERCEPTING.)
4s, J&J, $27,000...July 1, 1900 to
($3,000 called y'rly).July 1, 1907

STREET BONDS—
5s, J&J, $77,000...July 1, 1900 to
($5,500 called y'rly).July 1, 1913
5s, ..., $80,000...July 1, 1900 to
($5,000 called y'rly).July 1, 1915
5s, ..., $136,000...July 1, 1900 to
($8,000 called y'rly).July 1, 1916
5s, J&J, $72,000...July 1, 1900 to
($4,000 called y'rly).July 1, 1917
3½s, J&J, $160,000.July 1, 1900, to
($8,000 called y'rly) July 1, 1919

VIADUCT BONDS—
5s, J&J, $30,000...July 1, 1900 to
($2,500 called y'rly).July 1, 1911
5s, J&J, $97,500...July 1, 1900 to
($7,500 called y'rly).July 1, 1912
5s, J&J, $75,000...July 1, 1900 to
($5,000 called y'rly).July 1, 1914

WATER BONDS—
7s, J&J, $254,000...Jan. 1, 1900 to
($80,000 called y'ly).Jan. 1, 1902
5s, J&J, $87,500...July 1, 1900 to
($6,250 due yearly).July 1, 1913
5s, J&J, $32,500...July 1, 1900 to
($2,500 called y'rly).July 1, 1912
5s, ..., $75,000.. July 1, 1899 to
($5,000 called y'rly).July 1, 1914
5s, ... $85,000...July 1, 1900 to
($5,000 called y'rly).July 1, 1916
4s, J&J, $32,000...July 1, 1900 to
($7,500 called y'rly).July 1, 1903
4s, J&J, $88,000.... Jan. 1, 1900 to
($12,500 called y'ly).Jan. 1, 1906
4s, J&J, $101,000...Jan. 1, 1900 to
($12,500 called y'ly).Jan. 1, 1907
4s, J&J, $250,000 .Jan. 1, 1900 to
($25,000 called y'ly).Jan. 1, 1910
4s, J&J, $50,000...Jan. 1, 1900 to
($5,000 called y'rly).Jan. 1, 1910
4s, J&J, $30,000...July 1, 1900 to
($7,500 called y'rly).July 1, 1903
4s, J&J, $38,000...July 1, 1900 to
($7,500 called y'rly).July 1, 1904

PAR VALUE OF BONDS.—The bonds are mostly for $1,000 each

INTEREST is payable in New York and Milwaukee.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Milwaukee's total municipal debt, the sinking fund, &c

	Jan. 1, '99.	Jan. 1, '98.	Jan. 1, '97.	Jan. 1, '95.
Total bonded debt..	$6,266,000	$6,728,000	$6,352,250	$5,153,750
Sinking funds.....	565,850	520,250	484,250	367,750
Net debt.....	$5,700,150	6,207,750	$5,868,000	$4,786,000
Water debt (included).	$1,298,7[illegible]0	$1,474,500	$1,654,250	$1,643,000

The total bonded debt on July 1, 1899, was $5,923,500, including water debt, $1,123,000. The sinking fund receives yearly a sum equal to 5 per cent of the original issue of bonds, and it is required law by that this amount of the debt shall be annually retired.

CITY PROPERTY.—The city owns its water works, and receives from water rates a larger sum yearly than the total interest charges on its debt. The total valuation of corporate property on January 1, 1899, was $20,319,101.

ASSESSED VALUATION.—The city's assessed valuation (about one-half cash value) and tax rate have been:

Years.	Real Estate.	Personal Property.	To'l Assessed Valuation.	Tax Rate p'r $1,000
1899.....	$124,703,830	$27,268,073	$151,971,903	.....
1898.....	122,258,668	24,970,760	147,229,428	$23·02
1897.....	121,156,090	23,527,326	144,683,425	23·12
1896.....	119,441,715	24,329,904	143,771,619	23·69
1895.....	118,184,040	24,365,973	142,550,013	20·45
1890.....	.....	.....	105,484,055	21·50
1880.....	41,646,373	14,229,596	55,875,969	.....

POPULATION.—In 1890 population was 204,468; in 1880 it was 115,702; in 1870 it was 71,440; in 1895 it was 249,270; in 1898 (estimated), 280,000.

MILWAUKEE CO.—H. F. SCHULTZ, Treas.

County seat is Milwaukee.

LOANS—	When Due.
5s, M&S, $100,000....	Sept. 1, 1903
5s, J&J, 75,000....	July 1, 1907
5s, M&N, 50,000....	Nov. 1, 1909
Bonded debt Aug. 1, '99..	$225,000

County has no floating debt.
Tax valuation 1899..$171,267,067
Total tax (per $1,000) '98..$10·99
Population in 1890 was...236,101
Population in 1895 was...287,932

INTEREST is payable at the office of the County Treasurer.

NEENAH.—{THOMAS HIGGINS, Mayor. {S. M. SYKES, Clerk.

LOANS—	When Due.
WATER WORKS BONDS—	
5s, J&J, $60,000	1903-'08 '13
Bonded debt Apr. 1, 1899.	$60,000
Floating debt.....	5,500
Total debt Apr. 1, 1899..	65,500
Water debt included.....	60,000

Tax valuation, real.....$1,442,201
Tax valuation, personal. 383,554
Tot. equaliz'd valu't'n '99. 1,825,755
Assessm't is about ½ actual value.
Total tax (per $1,000), '99 $30·00
Population in 1890 was.....5,083
Population in 1899 (est.).....6,500

INTEREST on cemetery bonds is payable in Neenah; on school bonds at Madison; on water bonds at New York.

TAX FREE.—All bonds issued by this city are exempt from taxation

OCONTO.—D. G. CLASSON, Mayor.

This city is in Oconto County.

Total debt Feb. 18, 1898.	$45,500
Tax valuation 1897.....	1,190,930
Real valuation.....	2,500,000

Population in 1890 was.....$5,219
Population in 1880 was.....4,171
Population in 1895 was.....6,017

OSHKOSH.—DAN WITZEL, Clerk.

Oshkosh is situated in Winnebago County.

LOANS—	When Due.
BRIDGE BONDS—	
4½s, June, $50,000.....	1902-11
($5,000 due yearly.)	
CITY HALL BONDS—	
5s, Feb. 15, $16,000..	1900 to 1907
($2,000 due yearly in Feb.)	
FUNDING BONDS—	
4s, A&O, $91,000. ..	Aug. 1, 1918
IMPROVEMENT BONDS—	
.... $4,268.....	.....

LOANS—	When Due.
LIBRARY BONDS—	
4s, ..., $50,000.....	1918
PARK BONDS—	
4½s and 4½s, $97,000..	1900-1914
SCHOOL BONDS—	
4½s, Sept., $8,000.....	.....
4s, A&O, 15,000....	Aug. 1, 1918
SEWER BONDS—	
4½s, ..., $25,800.....	1900-1911
REFUNDING BONDS—	
4s, ..., $75,000.....	1918

INTEREST on the railroad bonds is payable in New York at National Bank of Commerce; on the city hall bonds at Madison, Wis., by State Treasurer; on all other bonds at Oshkosh.

OPTIONAL.—The bridge, park and sewer bonds are all subject to call after five years from date of issue.

BONDED DEBT February 1, 1898, was $230,800; floating debt, $91,500; total debt, $322,300.

ASSESSED VALUATION in 1899 was $9,279,993; total tax rate (per $1,000), $28·50. Assessed valuation in 1898 was $9,279,993.

POPULATION in 1890 was 22,836; in 1897 was 30,545.

OUTAGAMIE CO.—J. WUNDERLICH, Treas.

County seat is Appleton.

LOANS—	Amount.
COUNTY BONDS—	
5s, A&O, $55,000.....	1900-1910
($5,000 due yearly on April 1).	
Interest is payable by Co. Treas'r.	
Total debt Jan. 1, 1899..	$60,000
Tax valuation, real.....	9,686,747

Tax valuation, person'l. $1,650,075
Total valuation 1899..11,336,822
Assessment about ¼ actual value.
Total tax (per $1,000) '98. $13·529
Population in 1890 was.....38,690
Population in 1895 was.....44,404

PORTAGE CO.—C. E. WEBSTER, Treasurer.

County seat is Stevens Point.

LOANS—	When Due.
BUILDING RAILROAD—	
5s, Jan., $100,000.....	Jan. 1, 1912
4s, J&J, $95,000	Jan. 1, 1901
Interest on the 4s payable at the Nat. Exchange Bank, Milwaukee; on the 5s by the County Treasurer.	
Total debt Jan. 1, 1899..	$195,000

Tax valuation, real.....$5,849,907
Tax valuation, person'l 994,712
Total valuation 1898... 6,844,619
Real valuation about...10,000,000
State & Co. tax (per $1,000). $11·00
Population in 1890 was.....24,798
Population in 1880 was.....17,731
Population in 1895 was.....28,531

RACINE.—{MICHAEL HIGGINS, Mayor. {HENRY J. SCHROFF, City Clerk.

Racine is situated in Racine County.

LOANS—	When Due.
ADJUSTMENT BONDS—	
5s, Apr., $98,000.....	Apr. 1, 1912
GENERAL IMPROVEMENT—	
5s, M&N, $25,000.....	May 1, 1914
5s, ..., 40,000....	1916
Optional after 10 years from date.	

LOANS—	When Due.
SCHOOL HOUSE—	
5s, ..., $24,000.....	1900 to 1917
($1,000 yearly on Sept. 1).	
5s, J&J, $7,000.....	Jan. 1, 1914
4s, F&A, 15,000.....	Aug. 1, 1910
4s, J&D, 50,000.....	June 1, 1913

LOANS—	When Due.
SCHOOL HOUSE—(Con.)—	
4s, July 1, $33,000...Mch. 1,	1900, to Mch. 1, 1919
$1,000 yearly, 1900 to 1909; $2,000 yearly, 1910 to 1918; $5,000 Mch. 1, 1919.	
3½s, July 1, $17,000..	July 1, 1919
5s, ..., $17,000	1916
Optional after 10 years from date.	
PAVING BONDS—	
5s, M&N, $25,000.....	May 1, 1914
Optional after 10 years from date.	
5s, ..., $20,000	1916

LOANS—	When Due.
SEWER BONDS—	
5s, ..., $12,000.....	1901
5s, Apr., 12,000.....	Apr. 1, 1903
Optional after 5 years from date.	
Interest is payable at Racine.	
Total debt Aug. 1, 1899..	$395,000
Sinking fund	20,350
Net debt Aug. 1, '99.....	374,650
Tax valuation, real.....8,369,460	
Tax valuation, personal. 2,092,045	
Total valuation 1899...10,461,505	
Assessm't abt. 65 p.c., actual value.	
City tax (per $1,000), '99...$17·00	
Population in 1890 was.....21·014	
Population in 1899 (est.)....30,000	

RACINE COUNTY.—County seat is Racine.

LOANS—	When Due.
ASYLUM AND JAIL BONDS—	
5s, F&A, $52,000....$5,000 yearly.	
Int. is payable at County Treasury	
Total debt Feb. 15, 1899 ..	$52,000

Tax valuation, real....$14,855,529
Tax valuat'n, person'l.. 3,087,954
Total valuation 1899...17,943,483
Population in 1890 was.....36,268
Population in 1895 was.....41,110

REEDSBURG.—{JOHN CROOK, Mayor. {PATRICK DALY, Clerk.

This city is in Sauk County.

LOANS—	When due.
WATER AND ELECTRIC LIGHT—	
5s, J &J., $30,000.....	Jan 1, 1910
Total debt Sept. 27, 1899.	$30,000
Valuation 1899.....	782,388

Assessment about ½ actual value
Tax rate (per $1,000), 1899. $15·00
Population in 1890 was..... 1,737
Population in 1880 was..... 1,331
Population in 1895 was.... 2,136

RHINELANDER.—E. P. BRENNAN, Mayor.

Rhinelander is the county seat of Oneida County.

LOANS—	When Due.
FUNDING BONDS—	
5s, A&O, $27,000	Feb. 1, 1900
($3,000 due yearly to Feb. 1, 1908)	
Bonded debt Feb. 7, '99..	$27,000
Tax valuation real.....	920,165

Tax valutation, person'l $719,743
Total valuation 1898... 1,639,908
Total tax (per $1,000) '98..$28·00
Population in 1890 was.....2,658
Population in 1899 (est.).....5,500

INTEREST is payable at Chemical National Bank, New York City.

RIVER FALLS.—{C. C. GLASS, Treasurer. {ALLEN P. WELD, Clerk.

This city is in Pierce County.

LOANS—	When Due.
WATER BONDS—	
5s, semi-an., $25,000.	May 1, 1914
Bonded debt Feb 1, '99....	$25,000
Sinking fund.....	3,550
Net debt Feb. 1, 1899.....	21,450

Assessed valuation, real. $434,460
Assessed valuation, per'l. 123,691
Total valuation 1898..... 558,151
Assessment abt. 60% actual value.
Tax rate (per $1,000) 1898. $24·27
Population in 1899 (est.).....2,000

INTEREST payable at Minnesota Loan & Trust Co., Minneapolis.

SHEBOYGAN.—O. F. HUHN, Clerk.

This city is in Sheboygan County.

LOANS—	When Due.
BRIDGE & VIADUCT BONDS—	
4½s, A&O, $6,000.....	Apr. 1, 1900
4½s, A&O, 11,000....	Apr. 1, 1901
IMPROVEMENT BONDS—	
6s, A&O, $533.....	Nov. 15, 1899
6s, ..., 3,000.....	Jan. 2, 1904
Subject to call after 1902.	
6s, ..., $1,700.....	July 2, 1904
Subject to call after 1902.	
6s, J&D, 20,600	Dec. 2, 1902
RAILROAD AID BONDS—	
5s, M&S, $50,000.....	Mar. 1, 1902
REFUNDING BONDS—	
4½s, M&N, $120,000.	May 1, 1909

REFUNDING BONDS—(Con.)	
4½s, M&N, $28,000...	May 1, 1911
SCHOOL BONDS—	
4s, M&S, $25,000.....	April 1, 1918
Bonded debt Mar. 10, '98.	$253,902
Cash on hand.....	7,069
Net debt Mar. 10, 1898..	246,832
Tax valuation, real.....	5,436,254
Tax valuation, personal.	1,113,075
Total valuation 1899....	6,549,329
Assessment is abt. ½ actual value.	
Total tax (per $1,000) '97..$25·19	
Population in 1890 was.... 16,359	
Population in 1895 was.... 21,130	

INTEREST on the railroad aid bonds is payable by the Mutual Life Insurance Company, Milwaukee; on the refunding bonds at the Fourth National Bank, New York City; on the improvement bonds due in 1899 at the Bank of Sheboygan; on the improvement bonds due in 1902 at the City Treasury; on others at the Bank of Sheboygan or at the German Bank, Sheboygan, Wis.

SOUTH MILWAUKEE.—This place is in Milwaukee County.

LOANS—	Amt. Outstand'g.
School bonds.....	$15,000
Sewer bonds.....	15,000
Water bonds.....	40,000

Total debt Oct. 1, 1899.. $70,000
Tax valuation 1899.....1,449,297
Real valuation (about)..5,000,000
Population in 1899 (est.).....3,401

SUPERIOR.—

This city was formed by the consolidation of the village of Superior and West Superior. It is situated in Douglas County. Most of the special street and sewer bonds, issued at 6%, have been extended or exchanged for 5s due in 1908, and the balance will probably be extended or exchanged on the same basis within a short time.

LOANS—	When Due.
BRIDGE BONDS—	
6s, F&A, $50,000....	Aug. 1, 1910
VILLAGE HALL BONDS—	
6s, A&O, $10,000....	Apr. 21, 1908
Subject to call since Apr. 21, 1898	
FIRE PROTECTION BONDS—	
6s, F&A, $20,000....	Aug. 1, 1910
SCHOOL BONDS—	
5s, J&J, $166,000.....	Jan. 2, 1912
5s, J&J, 45,000.....	July 2, 1912
..... 2,500.....	.....
SEWER BONDS—	
6s, F&A, $200,000....	Aug. 1, 1910
6s, F&A, 150,000....	Aug. 1, 1911
6s, M&N, 50,000....	Nov. 1, 1911

Special Assessment Loans—	
HARBOR IMPROVEMENTS—	
6s, J&D, $54,119	1900-1902
(Part due yearly.)	
6s, J&D, $8,311.....	1900-1903
(Part due yearly June 1.)	
6s, J&D, $37,720.....	1899-1904
(Part due yearly on Dec. 1.)	
6s, J&D, $390.....	1900-1905
(Part due yearly on June 1.)	
6s, J&D, $8,224.....	1899-1907
(Part due yearly.)	
STREET IMPROVEMENT BONDS—	
6s, 5s, ..., $703,288.....	1908
SEWER IMPROVEMENT BONDS—	
6s, 5s, ..., $101,965.....	1908

INTEREST on Village Hall bonds is payable in New York at the National Park Bank; on harbor improvement bonds at the National Bank of North America in New York City; on school bonds, partly in New York at the National Park Bank and partly in Superior. All other interest in New York at Nat. Bank of Republic.

TOTAL DEBT, ETC.—The total debt on August 24, 1899, was $1,605,319; sinking funds, $167,788; net debt, $1,437,731.

ASSESSED VALUATION.—The city's assessed valuation (about ⅓ of actual value) and tax rate have been as follows in the years named:

	Assessed Valuation. Real.	Personal.	Total.	Tax rate, per $1,000
1899.....	$8,896,527	$1,066,888	$9,963,415	$45·60
1898.....	.....	.....	10,380,430	49·00
1896.....	11,763,503	781,626	12,545,129	32·70
1895.....	.....	.....	17,122,495	29·60
1894.....	18,384,044	1,295,058	19,679,102	20·70
1890.....	22,794,915	687,560	23,482,475	20·00

POPULATION in 1895 according to State census was 26,176; in 1890 according to U. S. Census it was 11,983; in 1899, estimated, $35,000.

WAUKESHA.—{A. F. WARDEN, Mayor. JOHN ROSS, Comptroller.

This city is the county seat of Waukesha County.

LOANS—	When Due.
SEWER BONDS—	
5s, J&J, $2,000	1900 to 1901
5s, Feb., 30,000	1910
PUBLIC BUILDING BONDS—	
5s, J&J, 10,000	1902 to 1911
SCHOOL BONDS—	
5s, Feb., $3,000	1900
5s, Feb., 3,500	1899 to 1901
5s, Feb., 10,250	1899 to 1904
4s, J&J, 35,000	1899 to 1918

STREET IMPT. BONDS—	
6s, M&S. $8,613 96	March '99-'08
Bond. debt Jan. 1, '99	$97,750
Sinking fund	5,050
Net debt Jan. 1, 1899	92,700
Assessed valuation, real	2,503,740
Assessed valuation, per'l	710,053
Total valuation 1898	3,213,740
Assessment about ½ actual value.	
Tax rate (per $1,000) 1898	$25·54
Population in 1899 (est.)	8,000
Population in 1890 was	6,321

INTEREST payable at office City Treasurer.

WAUSAU.—{J. H. RESER, Mayor. CHARLES BECK, Clerk.

Wausau is situated in Marathon County.

LOANS—	When Due.
REFUND'G MUNICIPAL BONDS—	
5s, M&S, $25,000	Sept. 18, 1906
($5,000 due y'rly) to Sept. 18, 1910	
SCHOOL HOUSE BONDS—	
5s, M&S, $30,000	Sept. 18, 1900
($5,000 due y'rly) to Sept. 18, 1905	
SEWER BONDS—	
5s, A&O, $10,000	1899 to 1902
($2,500 payable yearly on Oct, 15.)	
WATER WORKS BONDS—	
5s, A&O, $90,000	Apr. 1, 1905

Total debt Sept. 1, 1899.	$160,000
Water debt (included)	90,000
Tax valuation, real	2,354,067
Tax valuation, personal.	936,501
Total equal. val. 1898	3,290,568
Assessment is ⅔ actual value.	
Total tax (per $1,000) '98	$31·76
Population in 1895 was	11,013
Population in 1890 was	9,253
Population in 1899 was	13,500

WINNEBAGO CO.—M. J. ROUNDS, Treas.

Oshkosh is the county seat.

LOANS—	When Due.
ASYLUM BONDS—	
4½s, $70,000	.....
JAIL NOTES	
3s, Apr. 1, $22,000	Apr. 1, '00-'04
($2,000 due 1900—$5,000 yearly 1901 to 1904.)	
Bond'd debt July 1, '99.	$72,000

Floating debt	$22,000
Total debt July 1, '99	94,000
Tax valuation, real	15,202,769
Tax valuation, pers'l	3,858,985
Total valuation 1899	19,061,754
Assessment abt. 3-5 actual value	
Population in 1890 was	50,097
Population in 1895 was	57,644

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding all counties in Wisconsin which have reported an indebtedness of over $20,000 and which are not represented among the foregoing detailed reports. We add the population from the U. S. Census of 1890. Valuation figures are for 1898.

Counties—	Bonded debt.	Total debt.	Assessed valuation.	Population.
Dunn	$45,000	$46,800	$4,149,028	22,664
Eau Claire	20,000	20,000	9,300,205	30,673
Iowa	30,000	30,000	7,059,585	22,117
Monroe	.....	50,000	3,516,889	23,211
Oneida	.....	26,000	3,470,494	5,010
Price	62,280	69,247	1,459,580	5,258
Richland	42,000	42,000	3,536,144	19,121
Rock	110,000	110,000	20,196,941	43,220
St. Croix	.....	75,000	6,019,834	23,139
Taylor	21,000	21,000	1,558,014	6,731
Vernon	39,000	39,000	3,850,136	25,111
Washburn	14,250	46,500	651,988	2,926
Waupaca	28,000	28,000	4,706,446	26,794
Cities, Towns, &c.—				
De Pere, Brown County	27,500	27,500	842,498	*4,293

*Population in 1895.

State of Minnesota.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act March 3, 1849)	March 3, 1849
Admitted as a State (Act Feb. 26, 1857)	May 11, 1858
Total Area of State (square miles)	83,365
State Capital	St. Paul
Governor (term expires 1st Monday 1901)	John Lind
Secretary of State (1st Monday Jan. 1901)	Albert Berg
Treasurer (1st Monday Jan. 1901)	August T. Koerner
Auditor,	R. C. Dunn

Legislature meets biennially in odd years on the Tuesday after the first Monday in January, and sessions are limited to ninety days.

HISTORY OF DEBT.—For the history of Minnesota's debt see STATE AND CITY SUPPLEMENT, April, 1893, page 103. The details of Minnesota's debt are given in the following statement:

LOANS.— NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
State funding bonds	3½	J & J	July 1, 1921	$1,349,000
Subject to call at any time (limit, $150,000 yearly.)				
Certificates of indebtedness	4	J & J	July 1, 1900	50,000
do do	4	J & J	July 1, 1902	50,000
do do	4	J & J	July 1, 1903	250,000
do do	3	J & J	July 1, 1903	50,000
do do	3	J & J	July 1, 1908	100,000

INTEREST on the bonds is payable in New York; on the certificates of indebtedness at the office of the State Treasurer.

TOTAL DEBT.—On February 1, 1899, the total bonded debt of the State was $1,349,000, of which $418,000 was held in various Minnesota State funds.

ASSESSED VALUATION.—The assessed valuation, total tax levied and the rate of State tax have been as follows for the years named.

	Assessed Valuation. Real.	Personal.	Total.	Total Taxes Levied.	State Tax. p. $1,000.
1898	$489,565,789	$109,792,757	$599,358,246	$13,847,896	$1 80
1897	484,974,679	$85,624,134	570,598,813	14,084,405	1·80
1896	478,451,788	85,493,875	563,945,663	13,595,948	1·80
1895	556,135,887	85,114,394	641,250,281	14,770,864	1·80
1893	543,956,153	98,947,498	642,903,651	14,645,741	2·20
1892	546,496,309	91,043,649	642,539,958	14,214,938	2·60
1889	463,943,397	95,418,115	559,361,512	12,243,956	1·90
1887	391,823,360	94,846,604	486,669,964	10,796,483	1·90
1885	319,008,864	82,720,902	401,729,766	8,383,696	1·80
1880	203,473,637	54,581,906	258,055,543	4,191,811	1·80
1875	173,693,276	45,162,467	218,855,743	3,892,482	2·10
1870	67,221 348	19,912,525	87,133,673	2,783,756	5·00
1861	33,350,057	5,914,683	39,264,740	658,358	4·00

Besides the State tax of $1·80 for 1898 there is a tax of $1·23 for school and university purposes.

DEBT LIMITATION.—Minnesota has protected the State from extravagant expenditures through restrictions which its Constitution puts on every kind of debt making. That instrument fixes the limit at $250,000 "for the purpose of defraying extraordinary expenditures;" and an amendment, ratified in 1879, extended this power to $250,000 additional "for erecting and completing buildings for the insane, a deaf-dumb and blind asylum, and State prison." Besides the foregoing, it is also provided that the State credit shall not be loaned, &c. With regard to the debt of municipalities there is but one section in the Constitution which relates to that subject, and that has reference to making railroad debt.

FIRST, as to State indebtedness, the sections which treat of the subject are in article 9, sections 5, 6, 7, 8 and 14.

SECTION 5. *(Public debt may be contracted.)* For the purpose of defraying extraordinary expenditures, the State may contract public debts, but such debts shall never, in the aggregate, exceed two hundred and fifty thousand dollars; every such debt shall be authorized by law for some single object, to be distinctly specified therein; and no such law shall take effect until it shall have been passed by the vote of two-thirds of the members of each branch of the Legislature, to be recorded by the yeas and nays on the journals of each House, respectively; and every such law shall levy a tax, annually, sufficient to pay the annual interest of such debt, and also a tax sufficient to pay the principal of such debt within ten years from the final passage of such law, and shall specially appropriate the proceeds of such taxes to the payment of such principal and interest; and such appropriation and taxes shall not be repealed, postponed, or diminished, until the principal and interest of such debt shall have been wholly paid. The State shall never contract any debts for works of internal improvement, or be a party in carrying on such works, except in cases where grants of land or other property shall have been made to the State, especially dedicated by the grant to specific purposes; and in such cases the State shall devote thereto the avails of such grants, and may pledge or appropriate the revenues derived from such works in aid of their completion.

SECTION 6.—*(Public debt how contracted.)* All debts authorized by the preceding section shall be contracted by loan on State bonds of amounts not less than five hundred dollars each, on interest, payable within ten years after the final passage of the law authorizing such debt; and such bonds shall not be sold by the State under par. A correct registry of all such bonds shall be kept by the Treasurer in numerical order, so as always to exhibit the number and amount unpaid and to whom severally made payable.

SECTION 7.—The State shall never contract any public debt, unless in time of war, to repel invasion or suppress insurrection, except in the cases and in the manner provided in the fifth and sixth sections of this article.

SECTION 8.—*(Appropriation of money received from loan or State bonds.)* The money arising from any loan made, or debt or liability contracted, shall be applied to the object specified in the act authorizing such debt or liability, or to the repayment of such debt or liability, and to no other purpose whatever.

SECTION 14.—*(State debt for public buildings).* For the purpose of erecting and completing buildings for a hospital for the insane, a deaf, dumb and blind asylum, and State prison, the Legislature may by law increase the public debt of the State to an amount not exceeding two hundred and fifty thousand dollars, in addition to the public debt already heretofore authorized by the Constitution, and for that purpose may provide by law for issuing and negotiating the bonds of the State and appropriate the money only for the purpose aforesaid; which bonds shall be payable in not less than ten nor more than thirty years from the date of the same, at the option of the State.

SECOND, as to city, county or other municipality the only restriction on the debt-making power in the Constitution is the following, found in article 9, section 15.

SECTION 14.—*(Municipal debts in aid of railroads.)* The Legislature shall not authorize any county, township, city or other municipal corporation to issue bonds or to become indebted in any manner to aid in the construction or equipment of any or all railroads to an amount that shall exceed five per centum of the value of the taxable property within such county, township, city, or other municipal corporation; the amount of such taxable property to be ascertained and determined by the last assessment of said property made for the purpose of State and county taxation previous to the incurring of such indebtedness.

The foregoing was adopted as an amendment in 1879. Before its adoption the section read so as to authorize municipal corporations to issue bonds in aid of railroads to *ten per cent* of valuation. Hence the amendment consisted in simply changing the word *ten* and making it *five*.

This is all the Constitution contains with reference to the debts of municipalities. The Legislature, however, has made some general provisions governing bond issues.

First, respecting cities, there is the general power granted the common council of any city to borrow money to pay any city indebtedness, and to issue therefor city bonds bearing interest not to exceed 10 per cent and redeemable within ten years. *The restrictions are:* (1) That ordinances must be passed by the affirmative vote of a majority of the common council, signed by the Mayor, and published in the official city newspapers and recorded after proof of publication. (2) At no time can such indebtedness, bonded or otherwise, exceed $15,000, unless the same be authorized by a two-thirds vote at the election held for such purposes. (3) The council shall each and every year levy a tax of one mill on the dollar for each one thousand dollars of bonds issued by the said city to pay the interest and to create a sinking fund to pay the bonds at maturity. The foregoing is found in chapter 10, section 168, of the General Statutes of Minnesota, vol. I., page 196, edition of 1888.

Second, and further as to cities, the common council is authorized to *issue bonds* and levy taxes exceeding the amount authorized by other sections of this act; *provided* the same be authorized by the majority of voters present and voting at an election to be held for that purpose.

The time, place and manner of holding such election to be prescribed by the common council, the same notice to be given as at other elections. *And no bonds for any purpose shall be issued unless so authorized.* The foregoing is the latter half of section 171, chapter 10, Statutes of Minnesota, vol. 1, page 197. The last sentence which we have italicized would, on its face, appear to take away the right of the common council to issue even $15,000 of bonds (without an election) as authorized by previous section 168 cited above. This idea also seems to find confirmation in section 170, last clause, which reads that "no debt shall be "incurred or created by the city, the common council or any officer of "the city except pursuant to the authority herein expressly given for "that purpose."

Third, through the board of supervisors, towns can issue bonds as directed by two-thirds of all legal voters voting at a legally-called town meeting held for that purpose, payable in such amounts and at such times, not exceeding six years from date as two-thirds of voters determine. For further particulars respecting these issues, see section 114, chapter 10, Statutes of Minnesota, volume 1, page 182. A following section (section 116) makes it the duty of the supervisors on or before the first of September next after the date of said bonds, and each and every year thereafter until the payment of said bonds, to levy a tax "equal to the amount of principal and interest maturing the year next after such levy," and in the discretion of said supervisors such further sum as they deem expedient, not exceeding twenty per cent of such maturing bonds, which taxes shall constitute a fund for the payment of said bonds.

Fourth, The trustees or board of education of any school district may issue *school bonds* of their respective districts in such amount and of such length as to payment, not exceeding ten years, as two-thirds of the voters voting at any legally-called meeting shall direct. For further particulars respecting these bonds see section 26, chapter 36, of the Statutes of Minnesota, volume 1, page 472. In section 28, same page, are provisions for levying a tax for the payment of bonds quite similar to the provisions with reference to the payment of town bonds cited above.

Fifth, with respect to all *school bonds*, see section 5, article VIII. of the *Constitution of Minnesota*, which authorizes the loaning of the Permanent School Funds upon interest at the rate of 5 per cent to the several counties and school districts, to be used in the erection of county or school buildings.

Sixth, as to the creating of county debt, there is no general authorization, the issues when made being under special acts. Of course "*railroad aid bonds*" are provided for by statute for county, cities, and all other municipalities. See, for the law on that subject, section 92, &c., chapter 34, Statutes of Minnesota, vol. I., page 388, &c. So, also, the borrowing from the Permanent School Funds under the above cited section of the Constitution (section 5, article VIII.) is provided for by section 84, chapter 36, Statutes of Minnesota, vol. II., page 448 There is likewise a general statute for the issue of "motor road bonds" by the county, the particulars respecting which will be found in section 132, chapter 13, of Statutes of Minnesota, vol. I., page 277.

General statutory limitation, applying to all municipalities. Debts of cities, counties, towns, &c., are void if entailing taxation beyond the rate fixed by law. See section 114, chapter 11, Statutes of Minnesota, vol. I., page 243. Of course this section does not apply where the law authorizes increased taxation, as, for instance, when a majority of the legal voters so direct; such authorization and action bring the case under the exception contained in the section, which is that the act is unlawful "*unless* specially and expressly authorized by law."

POPULATION OF STATE.—The population of Minnesota has been as follows in the years named:

1895	1,573,350	1880	780,773	1860	172,023
1890	1,301,826	1870	439,706	1850	6,077

CITIES, COUNTIES AND TOWNS
IN THE
STATE OF MINNESOTA.

NOTE.—*For reports not found in alphabetical order among the following, see "Additional Statements" at end of this State.*

ALBERT LEA.—T. W. WILSON, Mayor.

Albert Lea is situated in Freeborn County. The debt as below given includes the debt of the township and the school districts.

Bonded debt (last returns)	$90,000	Assessment is ⅓ actual value.	
Total debt about	95,000	Total tax (per M.) '97	$37·85
Tax valuation, real	686,298	Population in 1895 was	4,158
Tax valuation, personal	298,958	Population in 1890 was	3,305
Total valuation 1897	985,256		

AUSTIN.—{ALEXANDER S. CAMPBELL, Mayor. T. M. FOSTER, City Recorder.

County seat of Mower County

LOANS—	When Due.		
CITY BONDS		Bonded debt Feb. 1, 1899	$69,000
6s, M&S, $10,000	Mar. 1, 1909	Tax valuation, real	800,352
RAILROAD AID BONDS—		Tax valuation, personal	235,540
6s, M&N, $16,000	Nov. 1, 1904	Total valuation 1898	1,035,892
REFUNDING BONDS—		Assessment is about ⅓ actual val.	
6s, J&J, $14,000	July 1, 1903	Total tax (per $1,000) '98.	$48·70
5½s, M&S, 4,000	Sept. 1, 1905	Population in 1895 was	5,082
WATER BONDS—		Population in 1890 was	3,901
6s, M&N, $25,000	Nov. 1, 1902	Population in 1899 (est.)	7,500

INTEREST on city 6s due 1909 and water 6s due 1902 is payable in New York by the American Exchange National Bank; on railroad 6s due 1904 in New York by Farmers' Loan & Trust Company; on the refunding 6s due 1903 in New York by the Chemical National Bank, on other loans in Austin.

BECKER CO.—L. M. STEVENS, County Auditor.

County seat is Detroit City.

LOANS—	When Due.		
FUNDING BONDS—		COURT HOUSE AND JAIL BONDS—	
6s, Mar. 15, $25,000	Mar. 15, 1907	7s, July 1, $18,000	June 1, 1904
6s, June 15, 16,000	Mar. 28, 1909	Bonded debt Feb. 1, '99	$76,500
6s, May 15, 16,000	May 15, 1911	Floating debt	1,006
		Total debt	77,506
Sinking fund	$14,006	State tax (per $1,000)	$3·03
Net debt Feb. 1, 1899	63,500	County tax (per $1,000)	10·97
Tax valuation, real	2,090,489	Average school tax	14·90
Tax valuation, personal	366,482	Population in 1890 was	9,401
Total valuation 1898	2,456,971	Population in 1895 was	11,054
Assessment about ¼ actual value.		Population in 1899 (est.)	18,000

INTEREST on the 7 per cent bonds is payable by the Corbin Banking Co., New York City; on all other loans at the County Treasury.

BLUE EARTH.—J. N. BROWN, Clerk.

This township is in Faribault County.

LOANS—	When Due.		
5s, ... $34,000	1900	Bonded debt Mar. 1, 1899	$36,000
($2,000 yearly to 1907) $18,000 in 1908.		Assessed valuation 1897	769,085
4s, ... $6,500	Part yearly	Assessment about ⅓ actual value.	
All subject to call after 1900.		Population in 1890 was	1,662
		Population in 1898 (est.)	4,000

BRAINERD.—{J. H. KOOP, Mayor. F. A. FARRAR, Treasurer.

Brainerd is in Crow Wing County.

LOANS—	When Due.		
REFUNDING BONDS—		Floating debt	$18,000
5s, ... $25,000	Oct. 1, 1917	Total debt Jan. 1, 1899	122,000
ELECTRIC LIGHT BONDS—		Sinking fund	874
6s, J&J, $40,000	Jan. 1, 1908	Net debt Jan. 1, 1899	121,125
6s, M&S, 20,000	Mar. 1, 1909	Tax valuation, real	1,297,042
REFUNDING JAIL BONDS—		Tax valuation, personal	276,134
....., $4,000		Total valuation 1898	1,573,134
SEWER BONDS—		Assessment about ⅔ actual value.	
6s, A&O, $15,000	Apr. 1, 1907	Total tax (per $1,000) 1898	$47·50
Bonded debt Jan. 1, '99. $104,000		Population in 1890 was	5,703
		Population in 1899 (est.)	8,500

INTEREST on the bridge and sewer bonds is payable in Brainerd, on the electric light and jail bonds in New York City.

BRAINERD SCHOOL DISTRICT.—JOHN F. HURLEY, Treasurer.

Total debt Feb., 1, 1898	$100,000	Assessment about ⅔ actual value.	
Tax valuation 1897	1,601,835	School tax (per $1,000) '97	$16·51
		Population 1897 (est.)	8,000

CLAY COUNTY.—O. J. KITTELSRUD, Auditor.

County seat is Moorhead.

LOANS.—	When Due.		
COURT HOUSE & JAIL BONDS—		Net debt Aug. 15, 1899	$111,083
6s, Apr. 16, $62,000	Apr. 16, 1903	Tax valuation, real	3,385,481
REFUNDING BONDS—		Tax valuation, personal	896,568
6s, A&O, $30,000	Apr. 1, 1905	Total valuation 1898	4,282,049
FUNDING BONDS—		Ass'nt about ⅓ to ½ actual value.	
5s, June 1, $40,000	June 1, 1915	Aver. tax rate (per M.) '98	$30·30
Bonded debt Aug. 15, '99	$132,000	Population in 1895 was	15,154
Sinking fund	20,917	Population in 1890 was	11,517

INTEREST on the 6 per cent bonds is payable in New York City and on the 5s at the County Treasurer's Office.

CROOKSTON.—WILLIAM A. LANCTOT, Clerk.

This city is the county seat of Polk County.

LOANS—	When Due.		
WATER-WORKS BONDS—		Sinking fund assets	$7,250
7s, ... $33,000	June 1, 1912	Net debt Jan. 1, 1899	95,750
FUNDING BONDS—		Assessed valuation, real	670,560
7s, ... $ 6,000	May 1, 1908	Assessed valuation, per'l	437,863
BRIDGE AND FUNDING BOND —		Total valuation 1898	1,108,423
7s, ... $30,000	June 1, 1915	Assessment abt. ⅓ of actual value.	
IMPOVEMENT BONDS—		Tax rate (per $1,000) '98	$54 00
5s, ... $24,000	Dec. 1, 1918	Population in 1890 was	3,457
Bonded debt Jan. 1, '99	$103,000	Population in 1899 (est.)	5,000

INTEREST is payable at the Hanover Nat. Bank, N. Y. City.

CROW WING CO.—County seat is Brainerd.

FUNDING BONDS—		Assessed valuat'n, pers'l	$463,041
4s, June 28, $55,000	June 30, '19	Total valuation 1898	2,584,280
Bonded debt (last returns)	$99,000	Aver. tax rate (per M.) '98	$42·90
Floating debt	9,827	Population in 1895 was	11,561
Assessed valu'n, real	2,121,239	Population in 1890 was	8,852

DULUTH.—{HENRY TRUELSEN, Mayor. H. W. CHEADLE, Clerk.

This city is in St. Louis County.

LOANS—	When Due.	LOANS—	When Due.
GENERAL FUND BONDS—		4½s, g. J&J, $250,000	July 1, 1926
6s, J&J, $85,000	July 1, 1901	4s, A&O, 45,000	1928
5s, J&J, 100,000	July 1, 1907	VILLAGE SEWER BONDS—	
5s, M&N, 100,000	Nov. 1, 1912	5s, J&J, $25,000	July 1, 1902
5s, M&S, 185,000	Sept. 1, 1918	($5,000 due yearly) to	July 1, 1906
5s, M&N, 200,000	Nov. 1, 1923	*Fond du Lac Bonds.*	
4½s, J&J, 100,000	Jan. 1, 1920	7s, ..., $10,000	Oct. 1, 1903
4½s, M&N, 100,000	Nov. 1, 1922	*New Duluth Bonds.*	
4½s, M&N, 500,000	May 1, 1914	6s, ..., $47,000	Mar. 1, 1914
PERMANENT IMPROVEMENT—		*West Duluth Bonds.*	
5s, J&J, $100,000	July 1, 1907	6s, ..., $30,000	Feb. 1, 1910
PARK BONDS—		6s, ..., 115,000	July 15, 1911
4s, J&J, $70,000	July 1, 1920	6s, ..., 20,000	June 13, 1913
4s, J&J, 242,000	Jan. 1, 1921	WATER AND LIGHT BONDS—	
REFUNDING BONDS—		5g, J&J, $1,106,000 g.	July 1, 1926
6s, J&J, $138,250	Jan. 1, 1908	4s, A&O, 955,000.	Apr. 1, 1928
6s, ..., 32,890		*Dul. Gas & Water Co. (assumed.)*	
		6s, ..., $295,000	May 1, 1906

INTEREST is payable at American Exchange National Bank, N. Y.

TOTAL DEBT, ETC.—The subjoined statement shows Duluth's total bonded and total floating debt on each of the dates named.

	Aug. 1, '99.	*Apr.* 1, '98.	*Feb.* 1, '97.	*Feb.* 10, '96.
†Total bonded debt	$2,100,250	$2,055,250	$1,942,250	$1,917,250
Floating debt	589,603	*666,423	763,606	1,135,552

* Includes $138,949 of special assessment certificates.

†Not including water debt, which amounted Aug. 1, 99, to $2,356,000.

The city had a sinking fund on Aug. 1, 1899, of $106,337.

The $138,250 of 6 per cent refunding bonds are not strictly a liability of the city, as they were issued by the village of Duluth under a special Act of the Legislature which provides that the County Commissioners of St. Louis County shall levy a special tax to pay the interest on them and provide a sinking fund to meet them at maturity.

ASSESSED VALUATION.—The city's assessed valuation (estimated at 50 per cent of actual value) and tax rate have been as follows:

Years.	*Real Estate.*	*Personal Property.*	*Assessed Valuation.*	*Tax Rate per $1,000*
1898	$22,779,274	$4,142,669	$26,921,943	$28·10
1897	26,112,865	4,178,754	30,291,619	31·40
1896	26,037,311	4,438,844	30,476,155	31·40
1895	36,157,713	4,855,550	41,013,263	27·90
1894	35,848,886	4,914,577	40,763,463	28·30
1890	19,385,553	4,381,100	23,766,653	....

POPULATION.—In 1895 population was 59,396; in 1890 it was 37,979; in 1880 it was 838; in 1899 (estimated) 65,000.

DULUTH SCHOOL DISTRICT.—A. LE RICHEUX, Secretary of Board of Education.

LOANS— *When Due.*

BUILD'G AND PURCHAS'G SITES—
6s, M&N, $20,000.....May 1, 1903
6s, M&N, 12,000.....May 1, 1909
5s, J&J, 15,000.....July 1, 1905
5s, J&J, 15,000.....July 1, 1906
5s, ..., 45,000....Sept. 1, 1907
5s, M&N, 50,000.....Nov. 1, 1913
5s, F&A, 200,000.....Aug. 1, 1921
5s, M&S, 100,000.....Sept. 1, 1922
5s, M&N, 200,000.....May 1, 1923

BUILD'G & PURCH. SITES—(Con.)
5s, J&D, 150,000.....June 1, 1924
4½s, J&J, $150,000...Jan. 1, 1921

OTHER BONDS—
7s, J&D, $2,000.....Dec. 3, 1899
($1,000 due y'rly) to Dec. 3, 1900
5s, J&J, $20,000.....Jan. 15, 1904

Total debt Feb. 1, '99. $979,000
Tax valuation (see city of Duluth)
Population 1895 (est.).....60,000

INTEREST on the 7 per cent bonds is payable at the First National Bank, Duluth; on all others at Amer. Exch. Nat'l Bank, New York.

FARIBAULT.—R. A. MOTT, Mayor.

Fairbault is in Rice County.

LOANS— *When Due.*

CITY BONDS—
5s, J&J, $20,000....July 1, 1903
4½s, J&J, 10,000....July 1, 1903
RR. bonds, $40,000..part each year
School b'ds, 20,000.. do do
Bonded debt April 1, '99. $157,000

Floating debt $35,000
Total debt April 1, 1899...192,000
Sinking fund 10,000
Tax valuation 1898....$3,371,710
Tax rate (per $1,000) '98...$28·50
Population in 1895 was.....7,616
Population in 1890 was.....6,524

FERGUS FALLS.—G. A. ERICSON, City Clk.

Fergus Falls is in Otter Tail County.

LOANS.— *When Due.*

BUILDING AND IMP. BONDS—
6s F & A, $26,000...Aug. 1, 1912
Subject to call after Aug. 1, 1902

CITY HALL, &c., BONDS—
6s A&O, $10,000.,.....Oct. 17, 1908

ELECTRIC LIGHT BONDS—
5s, J&D, $25,000.....Dec. 1, 1905

REFUNDING BONDS—
4½s, ..., $10,000...July 1, 1905
Total debt Feb., 1899.....$71,000
Tax valuation, real.....723,805
Tax valuation, personal. 233,176
Total valuation 1898.... 956,981
Total tax (per $1,000)... $50·00
Population in 1895 was.....4,497

HASTINGS.—N. B. GEORGEN, Treasurer.

Hastings is in Dakota County.

LOANS— *When Due.*

ASYLUM BONDS—
4s, M&N, $10,200.....May 1, 1919
Optional after May 1, 1909.

HIGH WAGON BRIDGE BONDS—
5s, J&J, $40,000.....July 1, 1924

REFUNDING BONDS—
5s, J&J, $20,000.....July 1, 1914
5s, Mar. 2,000..... 1900

ST. P. & C. RY. CO.—
6s, Mar. 1, $16,000...Mar. 1, 1902

SCHOOL BONDS—
4s, J&J, $30,000...July 1, 1909-'19
$1,000 due yearly 1909-1918.
$20,000 due 1919.

Bonded debt Feb. 1, '99... $80,000
The city has no floating debt.
Tax valuation, real..... 645,584
Tax valuation, personal.. 190,337
Total valuation 1898..... 835,921
Total tax (per $1,000), '98..$30·40
Population in 1890 was.....3,705
Population in 1899 about....4,000

INTEREST on the refunding bonds of 1914 is payable in Hastings: on all other bonds in New York City.

HENNEPIN CO.—A. W. HASTINGS, Treasurer.

County seat is Minneapolis.

LOANS— *When Due.*

CT. HOUSE & CITY HALL B'DS—
4½s, J&J, $335,000..July 1, 1917
4½s, J&J, 315,000..July 1, 1921
4½g, A&O, 600,000..Apr. 2, 1924
4½s, A&O, 400,000...Apr. 1, 1925
4s, J&J, 100,000..Jan. 1, 1920

BRIDGE BONDS—
4½s, M&S, $75,000...Sept. 1, 1917
4½s, M&S, 35,000...Sept. 1, 1919

OTHER BONDS—
4½s, J&D, $15,000...Dec. 1, 1919

Bond'd debt Jan. 1, '99. $1,875,000
Floating debt..... 19,930
Total debt Jan. 1, '99. 1,894,930
Sinking fund..... 294,675
Net debt Jan. 1, 1899. 1,600,255
Tax valuation, real.... 97,960,694
Tax valuation, pers'l.. 20,178,805
Total valuation 1898..118,139,499
Assessment about $^3/_5$ actual value.
State & co. tax (per M.) '98...$6·90
Population 1890 was.....185,294
Population in 1898 (est.)..237,000

TAX FREE.—All bonds are tax exempt.

INTEREST is payable at the National Park Bank in New York City.

LAKE CO.—JOHN OLSON, Auditor.

County seat is Two Harbors.

LOANS— *When Due.*

COURT HOUSE AND JAIL BONDS—
5s, July, $3,000.....1900-1902
($1,500 due yearly on July 1.)

ROAD AND BRIDGE BONDS—
6s, Mar., $10,000....Mar. 15, 1907
6s, Apr., 10,000....Apr. 1, 1908
6s, ...$20,000.....1912 to 1916
($4,000 due yearly on July 12.)

Bonded debt Feb. 1, 1899. $43,000

Sinking fund..... $7,919
Net debt Feb. 1, 1899... 35,080
Tax valuation, real.....2,309,495
Tax valuation, personal. 80,732
Total valuation 1898....2,390,226
Assessm't less than $^1/_3$ actual value
Total tax rate (p. $1,000) '98.$22·00
Population in 1890 was.....1,219
Population in 1895 was.....2,211
Population in 1899 (est.).... 3,000

INTEREST on the 6s due in 1907 is payable in Minneapolis; on the 6s due 1912 to 1916 at the National Park Bank, New York City; on others in St. Paul.

TAX FREE.—All bonds of this county are exempt from taxation.

MANKATO.—{F. M. CURRIER, Mayor. D. V. WILLIAMS, Recorder.

Mankato is situated in Blue Earth County.

LOANS— *When Due.*

BRIDGE BONDS—
5s, M&S, $7,000.....Mar. 1, 1910

PARK BONDS—
6s, M&S, $15,000.....Sept. 1, 1907

RAILROAD AID BONDS—
5s, J&J, $3,500.....Jan. 1, 1907

REFUNDING BONDS—
5s, M&N, $67,000.....Nov. 1, 1914
3½s, F&A, $15,000...Aug. 1, 1919
3½s, A&O, 8,000....Oct. 1, 1919

SEWER BONDS—
5s, M&S, $10,000.....Sept. 1, 1907

WATER WORKS BONDS—
6s, J&J, $12,000...Jan. 1, 1900

WATER BONDS—(Con.)
5s, M&N, $20,000...May 1, 1908
5s, M&N, 40,000...Nov. 1, 1909

Bonded debt Feb. 1, '99.. $197,500
Water debt (included) ... 87,000
Floating debt 25,000
Total debt..... 222,500
Sinking fund..... 8,000
Net debt Feb. 1, 1899... 214,500
Tax valuation, real.....2,741,092
Tax valuation, personal. 794,155
Total valuation 1898.....3,535,247
Assessment 30 to 40% actual value.
Total tax (per $1,000) '98..$27·00
Population in 1898 (est.)....12,000
Population in 1895 was....10,173

INTEREST is payable in New York City and Mankato.

MILLE LACS CO.—County seat is Princeton.

LOANS.— *When Due.*

RAILROAD BONDS:
5s, July, $47,000.....July 1, 1906
Interest is payable in St. Paul.
Total debt (last returns). $66,280
Sinking fund..... 22,717
Net debt..... 43,563
Assessed valuation, real. 894,334

Assessed valuation, per'l. $234,405
Total valuation 1898....1,128,739
Assessment is $^1/_3$ actual value.
Aver. tax rate (per M.) '98..$45·90
Average school tax..... 15·00
Population in 1895 was.....5,129
Population in 1890 was.....2,845
Population in 1880 was.....1,501

MINNEAPOLIS.—{JAMES GRAY, Mayor. JOSHUA ROGERS, Comptroller.

Minneapolis is situated in Hennepin County.

LOANS— *When Due.*

BRIDGE BONDS—
8s, M&N, $50,000.May 1, 1905
4½s, A&O, 76,000.Apr. 1, 1912
Subject to call after April, 1902
4s, J&J, $110,000.July 1, 1915
4s, F&A, 390,000.Feb. 15, 1917
4s, M&S, 30,000.Mar. 15, 1919

CITY HALL, etc.—
4½s, J&J, $250,000...July 1, 1917
4½s, J&J, 250,000...July 1, 1921
4½s, J&J, 50,000...Jan. 1, 1922
4s, J&J, 200,000...Jan. 1, 1920

COURT-HOUSE CERTIFICATES OF INDEBTEDNESS—
4s, J&J, $175,000..Jan. 1, '01-'04
$50,000, 1901; $50,000, 1902; $5,000, 1903, and $25,000, Jan 1, '04

LIBRARY FUND—
4½s, J&D, $60,000...Dec. 1, 1915
4s, J&D, 40,000...Dec. 15, 1916

PARKS—
4½s, J&J, $200,000..July 1, 1913
4½s, J&J, 100,000..Jan. 1, 1914
4½s, J&J, 223,000..July 1, 1914
4s, M&N, 100,000..May 1, 1919
4s, M&N, 65,000..Nov. 1, 1919
4s, A&O, 40,000..Apr. 30, 1922
4s, J&J, 20,000..Jan. 1, 1924

SCHOOLS—
4s, J&J, $80,000...July 1, 1915
4s, A&O, 50,000...Oct. 15, 1917
4s, M&N, 125,000...May 15, 1919
4s, A&O, 75,000...Oct. 15, 1919
4s, J&J, 50,000...Jan. 15, 1920
4s, J&J, 100,000...July 1, 1925
4s, J&J, 100,000...July 1, 1926
4s, J&J, 200,000...Jan. 1, 1927
3½s, J&J, 200,000...Jan. 1, 1929

SEWERS—
8s, J&J, $15,000...July 1, 1900
7s, J&J, 25,000...July 1, 1902
4½s, J&J, 50,000...July 1, 1906
4s, J&J, 90,000...Aug. 1, 1918

CITY HOSPITAL—
4s, J&J, $25,000...July 1, 1922
4s, J&J, 75,000...July 1, 1923

RAILROAD AID BONDS—
7s, M&N, $125,000....Nov. 1, 1901

RESERVOIR BONDS—
4s, J&J, $200,000....Jan. 1, 1925

PERMANENT IMPROVEMENTS—
4½s, J&J, $40,000..July 1, 1908
4½s, A&O, 165,000..Apr. 1, 1912
Subject to call after Apr. 1, 1902
4½s, A&O, 134,000..Apr. 2, 1913
4½s, J&J, 45,000..July 2, 1913
4½s, M&S, 75,000..Mar. 15, 1914
4½s, M&N, 270,000..May 1, 1915
4s, J&J, 35,000..July 15, 1916
4s, A&O, 320,000..Apr. 1, 1917
4s, F&A, 100,000..Aug. 15, 1917
4s, J&D, 50,000..Dec. 1, 1917
4s, M&S, 170,000..Mar. 15, 1919
4s, M&N, 125,000..May 15, 1919
4s, J&D, 100,000..June 20, 1919
4s, J&J, 55,000..Jan. 15, 1920
4s, J&J, 187,000..July 1, 1922

PERM. IMP. REV. FUND—
4½s, J&J, $245,000...July 1, 1921
4s, A&O, 150,000....Apr. 1, 1917
4s, F&A, 155,000....Aug. 1, 1918
4s, J&D, 50,000....Dec. 15, 1918
4s, F&A, 100,000....Feb. 1, 1919
4s, M&N, 50,000....May 15, 1919
4s, J&J, 50,000....Jan. 15, 1920
4s, J&J, 200,000....Nov. 1, 1920

VIADUCTS, etc.—
4½s, M&S, $100,000.Mar. 15, 1914

WATERWORKS—
8s, J&J, $25,000... July 1, 1900
7s, J&J, 40,000...July 1, 1902
4½s, J&J, 280,000...July 2, 1913
4½s, A&O, 125,000...Apr. 1, 1912
Subject to call after Apr. 1, 1902
4½s, M&N, 30,000...May 1, 1915
4s, J&J, 120,000...July 15, 1916
4s, A&O, 330,000...Apr. 1, 1917
4s, F&A, 170,000...Aug. 1, 1918
4s, J&J, 50,000...Jan. 15, 1920
4s, J&J, 200,000....Jan. 1, 1925
4s, J&J, 400,000....Jan. 1, 1927

FIRE DEPARTMENT—
4s, J&D, $15,000....June 13, 1920

GENERAL PURPOSES—
7s, J&J, $20,000.....July 1, 1902

PAR VALUE OF BONDS.—A few of the older bonds are of denominations other than $1,000. All late issues however (*i. e.* all bearing less than 5 per cent interest) are for $1,000 each.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows the city's total municipal debt, the sinking fund, &c.

	May 1, '99.	*Jan.* 1, '99.	*Jan.* 1, '98.	*Jan.* 1, '97.
Bonded debt	$8,455,000	$8,315,000	$8,215,000	$7,840,000
Sinking funds	1,634,576	1,659,255	1,393,245	1,342,907
Net debt	$6,820,424	$6,655,745	$6,821,755	$6,497,093
Water debt (incl.)	$1,770,000	$1,830,000	$1,830,000	$1,430,000

SINKING FUND.—It is provided by the city's charter that in addition to raising a tax sufficient to pay the interest on all its bonds the city shall levy a tax of one mill on each dollar of the assessed valuation to provide for the principal of the bonds when due. The maintenance of this sinking fund for the payment of the principal of the bonds is "declared to be part of the contract with the holder of any bonds of the city that may hereafter be issued and shall be kept inviolate." In accordance with this provision there was raised by taxation for the sinking fund in 1898 $188,225. The sinking fund is invested in city of Minneapolis 4 and 4½ per cent bonds.

BOND LIMIT.—The city of Minneapolis is restricted in all legislative acts authorizing the issue and sale of bonds, and is required to keep within the following limit: From the total issue of all city bonds shall be deducted the total amount of funds and securities in the sinking fund, and this balance shall not exceed 5 per cent of the aggregate value of the taxable property of the city as assessed and determined for the purpose of taxation.

WATER RECEIPTS.—The receipts from water in 1898 were $202,080; current expenses for water works, $104,957.

VALUATION AND INDEBTEDNESS.—The city's assessed valuation (property being assessed about $^4/_5$ of its actual value) tax rate and bonded debt have been as follows on December 31 of the years given:

Years.	*Tax Valuation.*	*Tax Rate, per $1,000.*	*Total Bonded Debt.*
1898	$107,227,385	$23 00	$8,315,000
1897	109,654,337	25 00	8,215,000
1896	109,316,247	23 25	7,840,000
1890	136,944,372	19 30	7,080,500
1885	77,468,267	19 60	2,461,000
1879	23,415,733	14 50	1,101,000

In 1899 the valuation of real estate was $90,309,980, and of personal property $18,939,628.

The tax rate in 1898 included city tax, $12 10; State tax, $3 03; county tax $2 87 and school tax $5 00. The total tax levy of 1898 was $2,466,227, of which $310,968 was for interest on debt and $120,499 for sinking fund.

POPULATION.—In 1895 population was 192,833; in 1890 it was 164,738; in 1880 it was 46,887; in 1870 it was 13,066; in 1898 (estimated), 210,000.

MOORHEAD.—FRED. STALLEY, Auditor.

County seat of Clay County.

Bonded debt Aug. 1, '99..$138,000
Floating debt..... 30,331
Total debt Aug. 1, 1899.. 168,331
Tax valuation 1899..... 800,000

Tax rate (per $1,000) '99...$38·50
Population in 1890 was.....3,290
Population in 1899 (est.).....4,500

OTTER TAIL CO.—STEVE BUTLER, Treasurer.

County seat is Fergus Falls. All bonds issued by this county are exempt from taxation.

LOANS— *When Due.*

JAIL BONDS—
6s, M&N, $30,000.....May 1, 1905

REFUNDING BONDS—
5s, J&J, $200,000.....July 1, 1904
Interest payable in New York.
Total debt Aug. 1, 1899..$230,000

Tax valuation, real.....$4,377,338
Tax valuation, personal 1,369,615
Total valuation 1898.... 5,746,953
Real valuation.....20,000,000
Average tax (p. $1,000) '98.$31·50
Population in 1890 was.....34,232
Population in 1895 was.....40,002

POLK COUNTY.—JOHN GLEASON, Auditor.

County seat is Crookston. This county was divided in 1896, a portion being taken to form Red Lake County. Part of the debt has been assumed by the new county. The ditch bonds are payable by special assessment, and are not considered as part of the county debt.

LOANS— *When Due.*

DITCH BONDS—
5½s, July $36,000...July 15, 1907
5s, June, 15,000....June15, 1904
6s, June, 20,000....June 1, 1908
6s, July 1, 24,000...July 1, 1908
6s, Aug. 1, 20,000...Aug 1, 1908

FUNDING BONDS—
7s, Jan., $15,000.....Jan. 2, 1902
6s, May, 40,000.....May 14, 1913
5s, Mar., 20,000.. ....Mar. 8, 1919

ROAD AND BRIDGE BONDS—
6s, Apr., $2,500.....Apr. 10, 1915
6s, June, 8,000.....June 1, 1915

ROAD & BRIDGE BONDS - (Con.) -
6s, Sept., $3,000.....Sept. 1, 1917
Bonded debt Aug. 1, '99. $88,500
Sinking fund..... 20,968
Net debt Aug. 1, 1899... 67,532
Assessment bonds add'l. 115,000
Tax valuation, real.....4,925,723
Tax valuation, personal.1,336,211
Total valuation 1898....6,261,934
Assessment about ⅓ actual value.
State & Co. tax (per M.) '98..$9·50
Population in 1895 was....39,171
Population in 1890 was.....30,192
Population in 1897 (est.)...40,000

POPE COUNTY.—P. I. RONNING, Auditor.

County seat is Glenwood.

LOANS— *When Due.*

RAILROAD BONDS—
8s, July, $65,000.....July 1, 1906
Int. payable at St. Paul, Minn.
Total debt Jan. 1, 1899....$65,000
Sinking fund..... 7,237
Net debt Jan. 1, 1899..... 57,763

Tax valuation, real.....$2,141,206
Tax valuation, personal 427,109
Total valuation 1899... 2,568,315
Assessment is ¼ actual value.
State & Co. tax (per M) '99..$13·10
Total tax (per M) '99..... 25·00
Population in 1895 was.....11,627

RAMSEY CO.—WM. R. JOHNSON, Co. Auditor.

Ramsey County includes the City of St. Paul (which is the county seat), its assessed valuation being but slightly in excess of that of the city. Certain of the bonds below described have the faith and credit of both St. Paul and the county pledged for their payment, principal and interest.

LOANS— *When Due.*

BRIDGE—
4½s, F&A, $75,000...Aug. 1, 1917

COURT HOUSE AND CITY HALL—
5s, J&J, $50,000...Jan. 1, 1915
4½s, J&J, 100,000...Jan. 4, 1916
4½s, M&N,200,000...May 2, 1917
4½s, J&J, 150,000.....July 2, 1918

FUNDING FLOATING DEBT—
4½s, M&N, $75,000..May 2, 1907
4s, M&S, 50,000..Mar. 1, 1915

LOANS— *When Due*

REFUNDING BONDS—
3½s, M&S, $50,000...Sept. 2, 1908
3½s, M&N. 18,000...May 1, 1909

RENEWAL BONDS—
5s, A&O....$7,000....Apr. 1, 1901
5s, A&O.... 7,000....Apr. 1, 1902
5s, A&O....31,000....Apr. 1, 1903

STREET BONDS—
..s, ... $2,460.... ...Past due.
Total debt Jan. 1, 1899..$815,460

INTEREST is mostly payable in New York at the Nat. Park Bank

ASSESSED VALUATION in 1898 of real estate was $81,896,288; personal property, $15,518,941; total, equalized, $97,580,257. The tax rate per $1,000 in 1898 was: State tax, $3·03; county tax, $3·07.

POPULATION in 1895 was 147,537; in 1890 it was 139,796; in 1880 it was 45,890; in 1898 (estimated), 175,000.

RED WING.—W. E. TAYLOR, Clerk.

Red Wing is situated in Goodhue County.

LOANS— *When Due.*

BRIDGE BONDS—
5s, J&J, $60,000.....July 1, 1902
($5,000 due yearly) to July 1, 1913

MINN. CENT. RR. BONDS—
6s, J&J, $10,000.....July 1, 1900
($5,000 due yearly) to July 1, 1901

R. W. & IOWA RY. BONDS—
4s, Jan. 1, $18,000....Jan. 1, 1909

REFUNDING BONDS—
4s, J&J, $5,000.....June 2, 1919

WATER WORKS—
5s, J&J, $80,000.....July 1, 1902
($5,000 due yearly) to July 1, 1917

Interest payable at Red Wing.
Total debt Feb. 17, 1898.$178,000
Water debt (included)... 80,000
Sinking fund..... 8,000
Net debt..... 170,000
Tax valuation, real.....1,693,383
Tax valuation, personal. 610,153
Total valuation 1897....2,303,536
Assessment about ⅓ actual value.
City tax (per $1,000) 1895..$15·65
Population in 1896 about .. .7,600
Population in 1890 was.....6,294

The cost of the city's water works was $100,000. They are now self-supporting.

REDWOOD CO.—J. R. LANKERD, Treasurer.

County seat is Redwood Falls.

LOANS— *When Due.*

JAIL BONDS—
5s, J&J, $11,000....$1,000 yearly.

REFUNDING RAILROAD BONDS—
4s, J&J, $32,000.....1900-1908
($3,000 yearly to 1904 inc., $4,000 to 1907 inc. and $5,000 1908.)
Int. is payable at St. Paul, Minn.

Total debt Jan. 1, 1899 . $43,070
Assessed valuation, real.4,192,716
Assessed valuat'n, pers'l 784,785
Total valuation 1898....4,977,501
Assessment is ½ actual value.
Aver. tax rate (per M) '98...$20 70
Population in 1895 was.....13,632
Population in 1890 was.....9,386

ROCK COUNTY.—C. S. BRUCE, Auditor.

County seat is Luverne.

LOANS— *When Due.*

COURT HOUSE AND JAIL BONDS—
4 9/10s, Aug., $5,000....Aug. 5, 1907
4 9/10s, Aug , 5,000....Aug. 5, 1909
4 9/10s, Aug., 5,000...Aug. 5, 1911
5s, Apr., 15,000...1913-'15-'17
($5,000 due each year on Apr. 20.)

REFUNDING BONDS—
5s, ... $20,000 .....July 1, 1908
Total debt Feb. 1, 1899....$60,000
Sinking fund 1,000

Net debt Feb. 1, 1899 .....$59,000
Assessed valuation, real.2,780,697
Assessed valuat'n, pers'l 473,252
Total valuation 1898.....3,254,252
Assessment is ⅓ actual value.
State tax (per $1,000) 1898...$3·03
County tax (per $1,000) 1898 5·57
Population in 1895 was.....8,597
Population in 1890 was.....6,817
Population in 1898 (est.)...10,500

INTEREST on the 4 9/10 per cent bonds is payable at St. Paul; on the refunding bonds at the office of the County Treasurer, Luverne; on all others at New York.

ST. CLOUD.—J. A. MCDONALD, Mayor.

This city is located in Benton, Stearns and Sherburne counties.

LOANS— *When Due.*

BRIDGE BONDS—
5s, J&J, $80,000.....

FUNDING BONDS—
5½s, J&J, $10,000.....
5s, F&A, 15,000..... .

WATER POWER BONDS—
6s, A&O, $100,000.....

RIGHT OF WAY BONDS—
6s, July, $15,000.... .....
Bonded debt Aug. 1, '99. $220,000
Assessed valuation '99 2,388,838
Assessment abt. 40% actual value.
Tax rate (per $1,000) 1899.$33·00
Population in 1890 was.... 7,686
Population in 1898 (est.)...10,000

FREE OF TAX.—Bonds of this city are tax exempt.

ST. JAMES.—{J. J. SCHUTZ, Mayor. {M. J. ARMSTRONG, Treasurer.

St. James is in Watonwan County.
Bonded debt Mar., 1898...$30,000
The village has no floating debt.
Total valuation 1897.....$412,776
Assessment about ½ actual value.

Total tax (per $1,000) '97...$34·60
Population in 1895 was.....1,874
Population in 1890 was.....939
Population in 1898 (est.).....2,350

ST. LOUIS CO.—L. H. WHIPPLE, Treasurer.

County seat is Duluth.

LOANS— *When Due.*

RAILROAD AID BONDS—
5s, Oct., $250,000.....1923

REFUNDING—
6s, J&J, $91,150.....1907
County bonds outstanding..$1,000

ROAD AND BRIDGE BONDS—
5s, J&J, $40,000.....1908
4½s, J&J, 30,000.....1909
4½s, J&J, 50,000.....1910
4½s, J&J, 30,000....July 1, 1911
4s, J&J, 150,000.....1916

Bonded debt Aug. 1,'99 $641,150
Sinking fund..... 98,752
Net debt Aug. 1, 1899.. 543,398
Tax valuation, real.....37,980,227
Tax valuat'n, person'l. 4,738,704
Total valuation 1898...42,718,931
Assessment fr. 40 to 60% act. value
State and co. tax (per $1,000) .$5·10
Population in 1898 was 44,862
Population in 1899 (est.) ...85,000

INTEREST is payable in New York at American Exchange National Bank and at the Farmers' Loan & Trust Co.

ST. PAUL.—{A. R. KIEFER, Mayor. {J. J. MCCARDY, Comptroller.

St. Paul is in Ramsey County, and its valuation is only slightly less than the valuation of the entire county. Some of the Ramsey County bonds have the faith and credit of both county and city pledged for their payment, principal and interest.

LOANS— *When Due.*

ABUTMENTS—R.R. CROSSINGS—
4½s, J&J, $50,000....Jan. 1, 1916

ALMS AND WORK HOUSE—
5s, A&O, $25,000....Apr. 2, 1913
5s, M&S, 25,000....Mar. 1, 1914
4s, F&A, 30,000....Aug. 1, 1906

BOARD OF EDUCATION—
5s, A&O, $50,000..Apr. 2, 1903
5s, M&N, 50,000..May 2, 1915
4½s, J&J, 50,000..July 1, 1902
4½s, F&A, 50,000..Feb. 1, 1916
4½s, M&N, 150,000..May 2, 1917
4½s, J&J, 150,000..July 2, 1918
4½s, M&N, 100,000..May 1, 1919
4s, J&J, 100,000..Jan. 15, 1920

COUNCIL APPROPRIATIONS—
4½s, M&N, $10,000.May 2, 1917

FIRE DEPARTMENT—
4½s, J&J, $50,000..Jan. 1, 1916
4½s, M&N, 100,000..May 2, 1917

HOSPITAL—
4½s, M&N, $50,000..May 2, 1917
4½s, F&A, 50,000..Aug. 1, 1921
4s, F&A, 50,000..Aug. 1, 1919

LEVEE—
5s, A&O, $20,000..Apr. 2, 1903
4s, M&S, 45,000...May 1, 1920

LAKE COMO BONDS—
4½s, M&S, $25,000..Sept.1, 1921

PARKS—
7s, J&J, $100,000..July 1, 1903
5s, A&O, 25,000..Apr. 2, 1913
4½s, J&J, 25,000..Jan. 1, 1916
4½s, M&S, 225,000..Sept. 1, 1917
4s, M&N, 45,000..May 1, 1920

RAILROAD AID—
6s, J&D, $100,000..Dec. 15, 1900
6s, A&O, 75,000..Apr. 1, 1904
5s, F&A, 45,000..Aug. 1, 1904

REFUNDING BONDS—
4s, M&N, $50,000..May 15, 1920
4s, M&S, 100,000..Mar. 1, 1907
4s, M&S, 50,000..Sept. 1, 1907
3½s, M&N, 260,000...Nov. 1, 1908

STREETS—
5s, A&O, $5,000 .Apr. 1, 1909
5s, A&O, 40,000 .Apr. 2, 1913
5s, F&A, 35,000 .Aug. 1, 1913
4s, J&J, 25,000 .Jan. 1, 1920

LOANS— *When Due.*

COURT HOUSE AND CITY HALL—
5s, J&J, $50,000..Jan. 1, 1915
4½s, J&J, 100,000..Jan. 1, 1916
4½s, M&N, 200,000..May 2, 1917
4½s, J&J, 150,000..July 2, 1918

BRIDGE LOANS—
5s, A&O, $5,000..Apr. 2, 1908
5s, M&N, 200,000..May 1, 1915
4½s, J&J, 100,000..July 1, 1916
4½s, M&N, 214,000..May 2, 1917
4½s, M&N, 50,000..Nov. 15, 1917
4½s, J&J, 300,000..July 2, 1918
4½s, F&A, 16,000..Aug. 1, 1918
4s, F&A, 5,000..Aug. 1, 1906
4s, J&D, 26,000..J'ne 1, 1907
4s, J&J, 34,000..July 1, 1919
4s, J&J, 250,000..Jan. 1, 1920
4s, M&N, 55,000..May 1, 1920

SEWERAGE—
7s, M&N, $50,000.Nov. 2, 1899
7s, M&N, 27,000.May 1, 1903
7s, M&S, 500.Sept. 1, 1903
7s, J&J, 4,000.Jan. 1, 1904
6s, M&N, 3,000.Nov. 1, 1904
5s, M&N, 9,600.May 1, 1905
5s, M&S, 95,000.Mar. 1, 1909
5s, A&O, 100,000.Apr. 2, 1908
5s, A&O, 200,000.Apr. 1, 1915
4½s, J&J, 100,000.July 1, 1916
4½s, M&N, 200,000.May 2, 1917
4½s, J&D, 200,000.Dec. 1, 1918
4s, F&A, 20,000.Aug. 1, 1906
4s, F&A, 250,000.Aug. 1, 1919
4s, M&N, 150,000 .May 1, 1920

WATER—
5s, A&O, $500,000.Apr. 1, 1909
5s, F&A, 150,000.Aug. 1, 1913
5s, A&O, 100,000.Apr. 1, 1914
5s, A&O, 400,000.Apr. 1, 1915
4½s, M&N, 200,000.May 2, 1917
4½s, M&S, 300,000.Mar. 1, 1918
4½s, J&J, 100,000.Jan. 1, 1919
4½s, J&J, 160,000.Jan. 1, 1919
4½s, M&N, 100,000.May 1, 1919
4s, J&D, 350,000.June 1, 1912
4s, M&N, 100,000.May 1, 1920

WEST ST. PAUL—
4s, M&N, $45,000.May 1, 1920

REDEMPTION—
5s, A&O, $22,000..Apr. 1, 1906

TAX LEVY CERTIFICATES (See CHRONICLE, V. 63, p. 847).

LOANS— NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal, When Due.	Principal, Outstand'g.
Department funds.....	4	Var.	Nov., 1899	$379,500
do do	3½	Var.	June, 1900	700,000

PAR VALUE.—The bonds are all, or nearly all, for $1,000 each.

INTEREST on all bonds of this city is payable at the Hanover National Bank, New York.

TOTAL DEBT, ETC.—The following statement shows the total debt of the city and the sinking funds held against the same.

	Jan. 1, 1899.	Jan. 1, 1898.
Total bonded debt (including water bonds),..	$8,211,100	$8,324,600
Tax levy certificates of indebtedness.....	1,081,000	1,116,500
Total city debt	$9,292,100	$9,441,100
Less sinking funds.....	569,019	518,616
Net debt.....	$8,723,081	$8,922,484
Water debt included in the above total...	$2,460,000	$2,460,000

CITY PROPERTY.—The water works owned by St. Paul are self-sustaining and cost $6,478,751. The water debt is to be met by the Board of Water Commissioners, who, according to the city charter, "shall establish such water rates as will at all times insure to the city a sufficient income to pay interest and to provide a fund to pay principal upon all the bonds, etc., issued for water purposes." The real estate held by the city is valued (in 1899) at $10,661,096, and personal property at $471,135.

VALUATION AND INDEBTEDNESS.—The city's assessed valuation, said to be about 60 per cent of actual value, &c., have been:

Years.	Assessed Valuation. Real.	Assessed Valuation. Personal.	Assessed Valuation. Total.	Tax Rate per $1,000.	Total City Bonds. Dec. 31.
1898...	$78,523,015	$14,509,467	$93,032,482	$21·00	$8,211,100
1897...	79,265,736	14,631,830	93,897,566	21·40	8,324,600
1896...	79,065,041	14,042,700	93,107,741	21·40	8,332,100
1895...	109,494,303	13,149,400	122,643,703	20·30	8,332,100
1893...	109,710,896	16,904,398	126,615,294	20·00	8,442,100
1890...	106,204,133	16,895,335	122,000,000	20·00	7,579,965
1885...	50,512,212	14,291,946	64,804,158	19·50	3,815,640
1882...	30,000,000	10,026,777	40,026,777	21·00	1,959,910
1880...	.....	.....	27,955,387	18·00	.....

All the valuation figures are as reported after deducting exemptions.

POPULATION.—In 1890 population was 133,156; in 1880 it was 41,473; in 1870 it was 20,030; in 1898 (est.) 170,000.

ST. PETER.—{JOSEPH MASON, Mayor. HENRY N. BENSON, City Clerk.

A city in Nicollet County.

LOANS—	When Due.
REFUNDING BONDS—	
5½s, M&S, $5,000	Sept. 1, 1901
5½s, M&S, 5,000	Sept. 1, 1906
5½s, M&S, 5,000	Sept. 1, 1911
5s, M&S 7,000	Sept. 15, 1907
IMPROVEMENT BONDS—	
6s, Sept., $9,000	Sept. 1, 1903
6s, Sept., 9,000	Sept. 1, 1908

Bonded debt May 1, '99...$52,000
City has no floating debt.
Tax valuation, real.....443,922
Tax valuation, personal...281,084
Total valuation 1898.....725,006
Total tax (per $1,000) '98. 30·75
Population in 1895 was.....4,251
Population in 1890 was.....3,671

INTEREST on the improvement bonds is payable at the City Clerk's office; on other bonds at the Chase National Bank, New York City.

SOUTH ST. PAUL.—C. W. CLARK, Recorder.

South St. Paul is situated in Dakota County.

The $75,000 of bridge bonds recently in litigation have been declared valid by the United States Court of Appeals.

LOANS.—	When Due.
BRIDGE BONDS—	
6s, J&D, $75,000	1921
CITY HALL BONDS:	
6s, J&D, $10,000	June 1, 1914
6s, J&D, 5,000	Dec. 1, 1920
IMPROVEMENT BONDS:	
6s, J&D, $50,000	June 1, 1919
6s, M&S, $11,000	Sept. 15, 1922
EDUCATIONAL BONDS.	
6s, J&D, $20,000	June 1, 1914
6s, J&D, 1,000	Dec. 2, 1907
6s, M&S, 1,000	Sept. 15, 1914
6s, J&D, 3,000	Dec. 2, 1919

LOANS—	When Due.
FIRE DEPARTMENT BONDS:	
6s, J&D, $5,000	June 1, 1914
6s, M&S, 3,000	Sept. 15, 1917
6s, J&D, 3,000	June 1, 1920
6s, J&J, 3,000	Dec. 1, 1920
GENERAL BONDS—	
6s, J&D, $5,000	Dec. 2, 1907

Bonded debt, Feb. 1,'99. $195,000
Bridge b'ds int. (addit'al) 19,000
Assessed valuation 1898.1,028,479
Tax (per M.) 1897.$31·90 to $33·70
Population in 1895 was.....2,135
Population in 1890 was.....2,242

INTEREST is payable by the Amer. Exchange Nat. Bank, N. Y. City.

STEVENS CO.—N. R. SPURR, Auditor.

County seat is Morris.

LOANS—	
L. F. & D. Ry. bonds	$50,000
Court-house bonds	30,000
Seed-grain bonds	2,400
Warrants, etc.	542

Total debt Jan. 1, 1899.. $82,942
Tax valuation, real.....1,743,639
Tax valuation, personal. 483,879
Total valuation 1898....2,227,518
Population in 1895 was.....6,543

STILLWATER.—Stillwater is situated in Washington County.

LOANS—	When Due.
CURRENT FUND BONDS, 1882—	
5s, F&A, $20,000	Feb. 15, 1912
LEVEE BONDS, 1875—	
10s, Feb., $6,000	Feb. 1, 1900
REFUNDING BONDS, 1891—	
5s, J&J, $25,000	Jan. 1, 1921
PERMANENT IMPROVEMENT—	
5s, M&S, $50,000	Sept. 1, 1906
5s, M&S, 100,000	Sept. 1, 1911
5s, M&S, 50,000	Sept. 1, 1912
5s, A&O, 60,000	Oct. 1, 1917

PERMANENT IMPOVEM'T—(Con.—	
5s, J&J, $60,000	July 1, 1921

City has no floating debt.
Bonded debt Jan. 1, 1899.$371,000
Tax valuation, real.....$2,976,712
Tax valuation, personal 1,056,954
Total valuation 1898.. 4,033,666
Assessment is 3-5 actual value.
Tot. tax (per $1,000) '98.....$3 [illegible]00
Population in 1895 was.....12,004
Population in 1890 was.....11,260
Population 1896 (est.).....14,000

INTEREST on the levee bonds is payable by the Lumberman's Nat. Bank, Stillwater; on other bonds at Fifth Avenue Bank, New York.

TODD COUNTY.—County seat is Long Prairie.

LOANS—	When Due.
COURT HOUSE—	
7s, J&J, $25,000	May 13, 1913

Total debt Aug. 1, 1899...$25,000
Tax valuation, real..... 2,676,728
Tax valuation, personal...651,749

Total valuation 1899.. $3,328,477
Assessment about ⅔ actual value.
State & Co. tax (per m.) '99..$8·43
Population in 1895 was.....17,674
Population in 1890 was.....12,930
Population in 1899 (est.).....22,000

INTEREST on the bonds is payable at National Park Bank, N. Y.

TRACY.—W. O. MUSSER, City Treasurer.

Tracy is in Lyon County.

Total debt Feb. 1, 1899....$45,000
Tax valuation 1898.....469,255
Assessment about ⅗ actual value.

Total tax (per $1,000) '98..$44·33
Population in 1895 was.....1,687
Population in 1899 (est.) 2,000

WADENA.—A. MURRAY, Treasurer.

County seat of Wadena County.

LOANS—	When Due.
WATER-WORKS BONDS—	
5½s ....., $12,000	1917
(Optional after 1900.)	
ELECTRIC-LIGHT BONDS—	
4s, ..., $8,000	1917
(Optional after 1900.)	

Bonded debt Feb. 1, '99.. $20,000

Floating debt..... $5,000
Total debt Feb. 1, 1899.. 25,000
Tax valuation, real..... 204,698
Tax valuation, personal.. 144,177
Total valuation 1898..... 348,875
Assessment about ½ actual value
Total tax (per $1,000) '98..$31·40
Population in 1890 was..... 895
Population in 1899 (est.).....1,700

WINNEBAGO CITY—E. C. MOULTON, Cl'k.

This township is in Faribault county.

LOANS—	When Due.
RAILROAD-AID BONDS—	
7s, ..., $13,000	Dec., 1900
REFUNDING RR.-AID BONDS—	
5s, ..., $25,000	Jan., 1921
5s, ..., 10,000	July, 1918

Bonded debt Jan. 1, '99....$48,000
Assessed valuation, real ..495,619
Assessed valuation, per'l.. 87,657
Total valuation 1898.....583,276
Assessment about ½ actual value.
Population in 1890 was..... 486
Population in 1899 (est.)....2,700

WINONA.—{E. K. TARBELL, Mayor. L. D. FROST, City Recorder.

This city is the county seat of Winona County.

LOANS—	When Due.
FERRI ROAD & BRIDGE BONDS—	
5s, J&J, $23,500	Jan. 1, 1903
HIGH WAGON BRIDGE—	
5s, Jan. 1, $100,000	Jan. 1, 1919
(Payable $10,000 yearly.)	
SEWER BONDS—	
5s, J&J, $19,000	July 1, 1917-'18
WINONA S. W. RY.—	
5s, J&J, $100,000	Jan. 1, '08 to '17
(Payable $10,000 yearly.)	
WATER-WORKS BONDS—	
5s, J&J, $60,000	July 1, 1902
5s, J&J, $25,000	July 1, 1919
(Payable $5,000 yearly.)	
4½, J&J, $40,000	July 1, '04 to '11
(Payable $5,000 yearly.)	

Bonded debt Feb. 1, '99. $367,500
Water debt (included)... 125,000
School bonds (additional) 87,000
Tax valuation, real.....5,205,726
Tax valuation, personal.1,529,123
Total valuation 1898....6,734,849
Assessment about 40 p. c. actual.
City tax (per $1,000) '98...$33·00
Population in 1890 was....18,208
Population in 1899 (est.)...24,090

INTEREST is payable at the Park National Bank, New York City.

WINONA COUNTY.—{GEO. F. CRISE, Treas. HERMAN WEIBEL, Aud'r.

County seat is Winona.

LOANS—	When Due.
COURT HOUSE BONDS—	
5s, J&J, $20,000	July 1, 1899
($5,000 due yearly) to July 1, 1902	
4¾s, J&J, $10,000	July 1, 1903

Total debt Feb. 1, 1899. . $30,000
Assessed valuation, real.9,754,535

Assessed valuat'n, pers. $2,307,959
Total valuation 1898...12,062,494
State tax (per $1,000).....$3·03
County tax (p. $1,000)..... 3·89
Population in 1895 was.....37,134
Population in 1898 (est)....40,000

INTEREST is payable at the National Park Bank, N. Y.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding minor divisions in the State which are not represented among the foregoing detailed reports:

Location.	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax Rate.	Population 1890.
Fairmont (c), Marin Co.	$8,000	.....	$409,144	46 78	1,205
Grand Rapids, Itasca Co.	35,000	.....	229,677	.....	*1,800
Le Sueur (c), Le Sueur Co.	40,000	.....	379,596	37·00	2,007
Little Falls, Morrison Co.	25,000	$12,000	1,099,580	.....	2,354
Morrison County	120,000	.....	3,195,731	34·00	13,325
New Ulm Sch. District	20,000	.....	803,761	37·40	*5,000
Ortonville (c), Bigstone Co.	19,400	.....	224,733	.....	760
Pipestone (c), Pipestone Co.	25,000	.....	450,801	44·00	1,234
Pipestone School District	40,000	.....	.....	.....	1,232
Redwood Falls	30,000	.....	388,322	32·31	1,238
Rochester, Olmstead Co.	20,000	.....	1,789,177	37·00	5,321
Wells (v), Faribault Co.	30,000	4,500	40[illegible],43[illegible]	30 00	1,208
Willmar, Kandiyohi Co.	50,000	.....	610,000	.....	*3,100

* Later estimate.

State of Iowa.

ITS

DEBT, RESOURCES, &c.

Organized as a Territory (Act June 12, 1838) -	July 3, 1838
Admitted as a State (Act August 4, 1846) - -	Dec. 28, 1846
Total Area of State (square miles) - - - -	56,025
State Capital - - - - - - - -	Des Moines
Governor (term expires Jan. 1900) - - -	Leslie M. Shaw
Secretary of State (1st Monday Jan. 1901) - -	G. L. Dobson
Treasurer (1st Monday Jan. 1901) - -	John Herriott
Auditor (1st Monday Jan. 1901) - -	F. F. Merriam

Legislature meets biennially in even years, the 2d Monday in January, and there is no limit to length of sessions.

HISTORY OF DEBT.—For history of Iowa's debt see STATE AND CITY SUPPLEMENT of April 1894, page 110.

TOTAL DEBT.—Iowa has a bonded debt of only $10,900. On July 1, 1899, there were no warrants outstanding and the State had cash on hand amounting to $464,462 and a claim on the United States Government for war expenses amounting to $43,435.

EQUALIZED VALUATION.—The equalized assessed valuation has been as follows in the years named:—

	Lands.	Personal Property.	Railroads.	Telephone & Telh. Cos.	Total.
	$	$	$	$	$
1899	390,297,578	90,348,093	44,736,070	1,028,836	526,410,577
1898	411,723,421	88,084,509	44,606,000	.....	544,247,782
1897	414,223,421	95,509,523	44,494,024	.....	554,226,968
1896	413,970,588	96,765,620	44,532,125	706,315	555,974,648
1895	413,970,588	100,493,479	44,521,225	665,532	559,650,824
1894	408,053,626	106,865,954	45,063,782	659,984	557,072,750
1893	408,053,626	112,816,334	44,987,839	672,172	566,529,971
1890	374,753,112	105,543,264	42,902,608	663,874	523,862,858
1885	353,614,837	103,372,905	31,672,339	293,046	488,953,127
1880	303,381,498	82,638,655	23,646,161	152,706	409,819,020
1875	294,313,368	79,032,896	22,076,876	.....	395,423,140
1870	222,561,061	71,971,191	.....	.....	294,532,252

TAX RATE.—The State tax (per $1,000) for 1899 was $2·90.

DEBT LIMITATION.—Iowa's Constitution restricts the creating of debt, both State debt and municipal debt.

FIRST, as to State debt, the limitation made is not absolute, for it permits other debt if authorized by some law for some single specified work. But this permission is very safely guarded—(1) the law must provide for the collection of a direct annual tax sufficient to pay the interest regularly and discharge the debt in twenty years; and (2) the law cannot take effect until it has been submitted to the people at a general election, and has received a majority of the votes cast. All the debt provisions relating to the State we give below.

ARTICLE 7, Section 1. [*Limitation of State indebtedness.*] The credit of the State shall not in any manner be given or loaned to, or in aid of, any individual, association, or corporation; and the State shall never assume, or become responsible for, the debts or liabilities of any individual, association or corporation, unless incurred in time of war for the benefit of the State.

SECTION 2. [*Same.*] The State may contract debts to supply casual deficits or failures in revenues, or to meet expenses otherwise provided for; but the aggregate amount of such debts, direct and contingent, whether contracted by virtue of one or more acts of the General Assembly or at different periods of time, shall never exceed the sum of two hundred and fifty thousand dollars; and the money arising from the creation of such debts shall be applied to the purpose for which it was obtained, or to repay the debts so contracted, and to no other purpose whatever.

SECTION 4. [*For what other purposes State may contract debt.*] In addition to the above limited power to contract debts, the State may contract debts to repel invasion, suppress insurrection, or defend the State in war; but the money arising from the debts so contracted shall be applied for the purpose for which it was raised, or to repay such debts, and to no other purpose whatever.

SECTION 5. [*Other debts to be authorized.*]—Except the debts hereinbefore specified in this article, no debt shall be hereafter contracted by or on behalf of this State, unless such debt shall be authorized by some law for some single work or object, to be distinctly specified therein; and such law shall impose and provide for the collection of a direct annual tax sufficient to pay the interest on such debt as it falls due, and also to pay and discharge the principal of such debt within twenty years from the time of contracting thereof; but no such law shall take effect until at a general election it shall have been submitted to the people, and have received a majority of all the votes cast for and against it at

such election; and all money raised by authority of such law shall be applied only to the specific object therein stated, or to the payment of the debt created thereby; and such law shall be published in at least one newspaper in each county, if one is published therein, throughout the State, for three months preceding the election at which it is submitted to the people.

ARTICLE VIII, Section 3. [*State not to be a stockholder.*]—The State shall not become a stockholder in any corporation, nor shall it assume or pay the debt or liability of any corporation, unless incurred in time of war for the benefit of the State.

There can be but little fear that a State or city will ever create debt in any larger amount than it can easily pay where the law, as in the above case, requires a tax to be levied at the time of its creation sufficient to pay the interest annually and the principal when due.

SECOND, as to municipal indebtedness, the limit is fixed absolutely in the Constitution. The provisions covering the subject are as follows:

ARTICLE VIII, Section 4. [*Corporation not to be a stockholder.*] No political or municipal corporation shall become a stockholder in any banking corporation, directly or indirectly.

ARTICLE XI, Section 3. [*To what amount county may become indebted.*] No county or other political or municipal corporation shall be allowed to become indebted in any manner, or for any purpose, to an amount in the aggregate exceeding five per centum on the value of the taxable property within such county or corporation—to be ascertained by the last State and county tax list previous to the incurring of such indebtedness.

The above (section 3 of article XI) covers cities, counties, towns and every other kind of political or municipal corporation. The Supreme Court of Iowa has decided that even a school district is such a corporation and subject to the 5 per cent limit.

POPULATION OF STATE.—The population of Iowa has been as follows in the years named:

1895 2,058,069	1870.....1,194,020	1850.....192,214
1890 1,911,896	1860..... 674.913	1840..... 43,112
1880 1,624,615		

CITIES, COUNTIES AND TOWNS IN THE STATE OF IOWA.

NOTE.—*For reports not given in alphabetical order among the following, see "Additional Statements" at the end of this State.*

BOONE SCHOOL DISTRICT.—J. J. SNELL, Secretary.

This district is in Boone County.

LOANS—	When Due.
REFUNDING BONDS—	
5s, J&J, $27,000	July 1, 1905
5s, J&D, 13,000	Dec. 15, 1901
Bonds optional 5 years from date.	

Total debt Feb. 1, 1899 .. $43,700
Tax valuation 1898.....1,131,587
Real valuation (est.).....3,250,000
Population 1896.....8,965

INTEREST is payable in Boone and at the First Nat. Bank of Chicago.

BURLINGTON.—P. C. NAUMANN, Mayor.

Burlington is in Des Moines County.

LOANS—	When Due.
REFUNDING BONDS—	
5s, A&O, $120,000	Oct. 1, 1900
($20,000 due y'rly) to Oct. 1, 1905	
5s, A&O, $33,000	Oct. 1, 1907
4s, M&N, 50,000	June 1, 1906
Subject to call after 1901.	
BURL. WATER CO. 1ST MORTGAGE BONDS, INTEREST ASSUMED—	
6s, M&N, $160,000	Nov. 1, 1902

INTEREST on bonds is payable in New York at Chemical National Bank and in Burlington.

BONDED DEBT on April 1, 1899, was $223,000; floating debt, $79,800; total debt, $302,800; sinking fund, $14,200; net debt, $288,600 The water bonds are not included in the total funded debt, as they are the obligations of a private company. The city, however, in return for use of water agrees to pay the interest on these bonds directly to the bondholder, and to pay $2,000 yearly to a sinking fund for their redemption.

ASSESSED VALUATION in 1898 of real estate was $2,913,261; personal property, $966,838; total, $3,880,099; total tax rate (per $1,000) in 1898 was $69·00, including State tax, $3·30, county tax, $6·00; city tax, $37·00; school tax, $22·70. In the water district, which includes about one-half the city, the water tax (per $1,000) is $50·00. Property is assessed at "about 25 per cent of its actual value."

POPULATION in 1890 was 22,565; in 1880 it was 19,450; in 1899 (estimated), 30,000.

BURLINGTON INDEPENDENT SCHOOL DISTRICT.—H. A. KELLEY, Secretary.

LOANS—	When Due.
SCHOOL BONDS—	
5s, M&N, $8,000	July 1, 1906
Subject to call at any time.	
4½s, M&N, $16,000	July 1, 1907
Subject to call at any time.	
4s, M&N, $35,000	Sept. 30, 1907
Subject to call after 1902.	

Bonded debt Aug. 1, '99. $59,000
Tax valuation, real 2,930,264
Tax valuation, personal. 966,838
Total valuation 1898....3,897,102
School tax (per $1,000) '98.$22·70
Population in 1890 was.....22,565
Population in 1899 (est.)....28,000

CASS COUNTY.—T. W. BROWN, Treasurer.

County seat is Atlantic.

LOANS—	When Due.
REFUNDING BONDS—	
4½s, J&J, $45,000	Jan. 1, 1916
Interest payable at Atlantic.	
Bonded debt Jan., 1899. $45,000	
Ass'd valuation, real....4,737,901	

Ass'd valuation, pers'l... $868,930
Tax valuation 1898.....5,606,831
State and Co. tax (per M.)'98.$7·80
Population in 1890 was.....19,645
Population in 1899 (est.)...24,000

Real estate is assessed at one-third of its actual value and personal property at one quarter.

CEDAR RAPIDS.—{JOHN M. REDMOND, Mayor. P. W. GIFFORD, City Auditor.

Cedar Rapids is situated in Linn County.

LOANS—	When Due.
REFUNDING BONDS—	
6s, A&O, $4,000	Apr. 1, 1900
Subject to call at any time.	
6s, M&N, $2,000	May 1, 1900
Subject to call at any time.	
5s, F&A, $14,000	Feb. 1, 1901
Subject to call at any time.	
4s, J&J, $100,000	July 1, 1916
Redeemable in 1915.	
Bonded debt Mar. 14,'98.$120,000	
Floating debt..... 192,548	

Total debt.....$312,548
Sinking fund, prop'ty, etc. 195,607
Net debt Mar. 14, 1898. 116,941
Tax valuation, State & county purposes..... 3,881,990
Total valuation 1897...13,518,226
Assessment for Co. about ½ and for city about actual value.
City & co. tax (per M.).'97..$43·50
Population in 1895 was....22,555
Population in 1890 was....18,020
Population in 1897 (est.)...28,000

INTEREST on $100,000 of bonds due in 1916 is payable at the Farmers' Loan & Trust Co. of New York City; on remaining bonds at City Treasury.

TAX FREE.—All of the bonds are exempt from taxation.

CEDAR RAPIDS SCHOOL DISTRICT.—E. M. Scott, Treas.

LOANS—	When Due.
REFUNDING BONDS—	
4½s, M&N, $7,000	May 2, 1901
Subject to call at any time.	
4½s, J&D, $45,000	June 1, 1905
4½s, J&J, 5,000	July 1, 1905
4s, J&J, 73,000	July 5, 1908
Subject to call after 1903.	

3½s, M&N, $10,000...May 1, 1909
Subject to call after May 1, 1904
Total debt Aug. 1, 1899.. $140,000
Tax valuation 1898.....3,978,015
Assessment about ¼ actual value.
School tax (per $1,000).....$22·00
Population in 1899 (est.)... 26,000

INTEREST is payable at the Treasurer's office.

CHARLES CITY.—{H. C. BALDWIN, Mayor. CARL MERCKEL, Treasurer.

Charles City is in Floyd County.

LOANS—	When Due.
REFUNDING WATER BONDS—	
4s, J&J, $19,000	July 1, 1918
(Subject to call after 1903.)	
WATER BONDS—	
5s, ..., $10.000	1907
Interest payable in Charles City.	

Total debt Feb. 15, 1899..$32,000
Tax valuation, real.....432,215
Tax valuation, personal...233,843
Total valuation 1898.....666,058
Assessment about ¼ actual value.
Total tax (per $1,000) '98. $80·00
Population in 1890 was.....2,802
Population 1896 (estimated.)5,000

CLINTON.—Clinton is in Clinton County.

Net debt (last returns).. $73,575
Tax valuation 1890.... 1,900,000
Tax rate (per $1,000)... 65·00

Population in 1890 was.....13,619
Population in 1897 (est.)...25,000

CLINTON SCHOOL DISTRICT.—

LOANS—	When Due.
BUILDING BONDS—	
5s, J&D, $10,000	
Subject to call at any time.	
REFUNDING BONDS—	
5s, J&D, $28,500	Dec. 1, 1903
5s, J&D, 10,000	June 1, 1905
REFUNDING BONDS—(Con.)	
4½s M&N, $50,000	May 1, 1906

Bonded debt Jan. 1, '98.. $98,500
Tax valuation 1896.....2,456,140
Assessment bet. 1/5 & 1/6 actual value.
Total tax (per $1,000).....$68·00
Population 1897 (est.).....18,000

OPTIONAL.—All refunding bonds are subject to call after five years from date of issue.

INTEREST on all bonds is payable in New York.

COUNCIL BLUFFS.—{VICTOR JENNINGS, M'yor F. L. EVANS, Auditor.

Council Bluffs is in Pottawattamie County.

Regular Bonded Debt.	
FIRE BONDS—	
7s, J&J, $8,000	July 1, 1901
LOANS OF 1878 AND 1880—	
7s, J&J, $4,900	July 1, 1900
REFUNDING 1883—	
6s, F&A, $18,500	Aug. 1, 1903
Subject to call at any time.	
4½s, A&O, $30,000	Oct. 1, 1918
Subject to call after 1903.	
Special bonds (all 10-20s).	
INTERSECTION IMP., 10-20s—	
6s, ..., $3,500	1906
6s, ..., 1,000	1907
6s, ..., 54,000	1908
6s, —, $34,000	1909
6s, —, 36,500	1910
6s, —, 11,000	1911
6s, —, 7,500	1912
6s, —, 4,000	1913
6s, —, 10,500	1914
6s, —, 2,500	1915
INTERSECTION IMPROV.—(5-20s.)	
4½s, —, $40,000	1915
Special assessment bonds.	
6s, —, $7,400	1900
6s, —, 7,700	1901
6s, —, 3,300	1903
6s, —, 200	1902 & 1904

INTEREST on all the bonds is payable in New York City at the National Park Bank; also at City Treasury.

TOTAL DEBT, ETC.—

	March 1, 1899.	March 1, 1898.	March 1, 1897.
Total bonded debt under 5 p. c. limit.	$61,400	$101,400	$101,400
Special bonds	223,000	223,000	262,000
Special assessment bonds	44,900	74,100	101,500
Bonded debt	$329,300	$398,500	$464,900

The special assessment bonds are secured by property certificates issued and held in trust for bondholders.

In addition to the bonded debt the city had outstanding on March 1, 1899, general fund warrants to the amount of $141,056; water fund warrants to the amount of $76,875, and special fund warrants to the amount of $4,768. For the purpose of funding the warrants the City Council has authorized the issuance of $150,000 bonds. The issuance of these bonds has been prevented by litigation; and a decision recently handed down by Judge Towner declares that the general city bonds, and the intersection, sewer, grading and paving bonds constitute the indebtedness of the city; hence that the city is in excess of its debt limit. See CHRONICLE, March 25, 1899. A tax levy of $5·00 (per $1,000) is made each year for water purposes.

The sinking funds accumulated on the straight city bonds on March 1, 1899, amounted to $2,843, and on the inter-section improvement bonds to $24,748, and on the warrants $53,905, making a total of $81,496.

ASSESSED VALUATION.—The city's assessed valuation has been as given below in the years named. The noticeable decrease in 1899 is due to a change in the law. Property was formerly assessed at from 30 to 40 per cent of its value, but under the new law all real estate is assessed at 25 per cent of its actual value.

Years.	Real Estate.	Personal Property.	Railroads.	Total.
1899	$2,457,616	$416,910	$438,645	$3,313,171
1898	.....	.....	.....	4,455,090
1897	.....	.....	.....	4,580,096
1896	.....	.....	.....	5,000,000
1894	.....	.....	.....	5,357,265
1890, (partly est.)	4,475,159	1,007,432	433,006	5,915,597
1881	2,266,802	659,406	149,325	3,075,535

TAX LEVY.—The total tax for 1899 (per $1,000) is $80·75.

POPULATION.—In 1890, 21,474; in 1880, 18,063; in 1895, 20,189.

COUNCIL BLUFFS SCHOOL DISTRICT.—D. L. ROSS, Sec.

This district is co-extensive with Kane Township and the city of Council Bluffs.

LOANS—	When Due.
FUNDING BONDS—	
5s, $10,000	Oct. 17, 1904
4½s, 40,000	June 1, 1905
4½s, 25,000	Mar. 15, 1907
4½s, 77,000	June 1, 1907
SCHOOL-HOUSE BONDS—	
4½s, $5,000	May 1, 1906
SCHOOL-HOUSE BONDS.—(Con.)	
4½s, 5,000	June 1, 1907
All bonds are subject to call.	
4s, J&J, $67,000	July 1, 1909
(Optional after July 1, 1904.)	

Total debt Aug. 11, 1899. $229,000
Assessed valuation 1898.4,703,849
Real valuation (est.)..$18,000,000
Population 1898 (est.).....35,000

CRESTON.—Scott Skinner, Mayor.

Creston is situated in Union County.

LOANS— *When Due.*
Refunding Bonds—
5s, F&A, $17,000.....Apr. 1, 1917
Subject to call after Apr. 1, 1907
4½s, F&A, $12,000...Aug. 1, 1917
4s, ... 5,000... 1908
Subject to call after 1903.
4s, ... $7,000... 1908
Subject to call.
School Bonds—
4½s, ..., $35,000.....

Street bonds (optional)....$10,000
Bonded debt Jan., 1898... 87,000
Floating debt..... 15,374
Total debt Jan. 1, '98.... 102,374
Tax valuation, real..... 677,275
Tax valuation, personal. 237,251
Total valuation 1897.... 914,526
Assessment is ⅔ actual value.
Total tax (per $1,000) 1897.$74·00
Population in 1890 was.....7,200
Population in 1895 (est.).....6,851

INTEREST on the bonds is payable in Creston and in New York.

DAVENPORT.—{GEO. T. BAKER, Mayor. {A. J. SMITH, Clerk.

This city is in Scott County.

LOANS. *When Due.*
Refunding Bonds—
4½s, F&A, $275,000....1909-1910
Improv't Paving Bonds—
6s, J&J, $6,000.....1900
6s, J&J, 5,000.....1901
6s, J&J, 25,000.....1902
6s, A&O, 30,000.....1903
Improvt Sewer Bonds—
6s, var., $16,000.....1900

Total debt Aug.1, 1899. $275,000
Improvem't bonds (ad.) 82,000
Assessed val'tion, real. 8,321,945
Ass'd valuation, pers'l. 5,635,070
Total valuation 1899...13,957,015
Assessment is ½ actual value.
City tax (per $1,000) '99 ...$14·50
Population in 1890 was....26,872
Population in 1880 was....21,831
Population in 1899 (est.)...38,000

INTEREST is payable at the Imp. & Traders' Nat. Bank, N. Y. City.

OPTIONAL—The special improvement bonds are subject to call.

TAX FREE- All of the city's bonds are exempt from taxation.

DES MOINES.—{JOHN MAC VICAR, Mayor. {A. B. ELLIOTT, Treasurer.

Des Moines is situated in Polk County.

LOANS— *When Due.*
Funding Bonds—
4s, J&J, $323,000....July 1, 1915
4s, M&N, 300,000.....May 1, 1916
3½s, J&D., 60,000.....Dec., '05-'16
4s, M&N, 35,000.....May 1, 1917

LOANS— *When Due.*
Refunding Bonds—
4s, F&A, $68,000....Aug. 1, 1908
Subject to call at any time.
Annexed Town Bonds—
6s, ..., $1,000 .....

INTEREST is payable at City Treasury.

BONDED DEBT on Aug. 1, 1899, was $787,000; floating debt, $64,585; total debt, $851,585; sinking fund, $11,300; net debt, $840,-285.

ASSESSED VALUATION.—The total assessed valuation for 1898 was $16,634,480 and the city tax rate (per $1,000) 1898 was $23·25. Real estate is assessed at 20 per cent of its actual value.

POPULATION.—The population in 1890 was 50,093; in 1880 was 22,408; in 1870 was 12,035; in 1899 (est.), 75,000.

DUBUQUE.—{C. H. BERG, Mayor. {F. B. HOFFMAN, Auditor.

Dubuque is situated in Dubuque County.

LOANS— *When Due.*
Funding Bonds—
4s, M&S, $300,000....Mar. 1, 1919
Miscellaneous Loans—
6s, ..., $1,545.....Feb. 1, 1904
Refunding Bonds—
4s, ..., $96,000....Feb. 1, 1916
4s, ..., 105,000....Apr. 1, 1916
4s, ..., 120,000....Jan. 1, 1917
4s, ..., 240,000....Feb. 1, 1917
4s, J&J, 34,132.....Jan. 1, 1919
4s, M&S, 63,900....Mar. 1, 1919
Stocking Bonds—
5s, ..., $26,500....Dec. 1, 1911

Street Imp. & Pav'g Bonds—
5s, M&S, $253,436.....
(Subject to call.)
Interest is payable by the City Treasurer and in New York.
Bonded debt Mar. 1, '99. $687,077
Floating debt..... 242,839
Total debt Mar. 1, 1899.. 929,916
Ass'd valuation, real. .16,011,503
Ass'd valuation, pers'l. 8,025,008
Total valuation 1898..24,036,511
Assessment about actual value.
Total tax rate (per M) '98...$11·00
Population in 1890 was....30,311
Population in 1899 (est.)...45,000

DUBUQUE CO.—F. N. Schroeder, Treasurer.

County seat is Dubuque.

LOANS— *When Due.*
Court House Bonds—
4s, J&J, $125,000.....Jan. 1, 1916
Total debt July 1, 1899.. $125,000
Ass'd valuation, real... 9,473,557
Ass'd valuation, pers'l. 2,717,164
Ass'd valuat'n, railroad 626,534

Total valuation 1899..$12,817,255
Assessment about ¼ actual value.
State & Co. tax (per M)'98..$25·00
Population in 1890 was.... 49,848
Population in 1895 was....60,117
Population in 1899 (est.)....65,000

EMMET COUNTY.—O. O. Refsell, Treas.

County seat is Estherville.

LOANS— *When Due.*
Funding Bonds—
5s, A&O, $20,000....Apr. 2, 1904
Subject to call at any time.
Refunding Bonds—
5s, A&O, $5,000....Oct. 1, 1912
Subject to call on 30 days' notice.
Interest is payable at Estherville.
Total debt Feb. 1, 1899.. $35,000

Sinking fund..... $10,000
Net debt Feb. 1, 1899.... 25,000
Assessed valuation, real.1,669,002
Assessed valuation, per'l 247,035
Total valuation 1898 1,916,037
Assessment is ¼ actual value.
Total tax (per $1,000) '98...$39·30
Population in 1890 was.....4,274
Population in 1895 was.....7,611

FORT DODGE.—S. J. Bennett, Mayor.

This city is in Webster County.

LOANS— *When Due.*
Water Works Bonds—
5s, J&J, $16,000.....1914
Subject to call 1904.
Refunding Bonds—
4s, M&S, $36,000.....Mar. 1, 1918
Optional after 1908.
Bonded debt Aug. 1, 1899.$52,000
Floating debt..... 15,000
Total debt Aug. 1, 1899... 67,000

Tax valuation, real.....$1,016,000
Tax valuation, pers'l... 380,000
Assessed valuation, RR. 35,000
Total valuation 1899... 1,431,000
Assessment is ¼ actual value.
Total tax (per $1,000) '99...$50·00
Population in 1890 was.....4,871
Population in 1880 was.....3,586
Population '99 (estimated).12,000

FORT MADISON.—Samuel Atlee, Mayor.

County seat of Lee County.

LOANS— *When Due.*
Refunding Bonds—
4½s, ..., $120,000..July 1, 1917
Subject to call after 1902.
4s, ..., $35,000.....

Total bonded debt 1898. $120,000
Assessed val'tion 1897. 1,750,000
Real valuation (est.)... 7,500,000
Population in 1890 was.....7,901
Population in 1897 (est.)...11,000

IOWA CITY.—G. W. Koontz, Treasurer.

Iowa City is in Johnson County.

LOANS— *When Due.*
Court-House & Jail Bonds.—
3½s, ..., $100,000...1904 to 1909
($40,000 due 1904, $10,000 in 1905, $10,000 in 1906, $10,000 in 1907, $15,000 in '08 & $15,000 in '09.)

LOANS— *When Due.*
Funding Bonds—
4½s, ... $5,000.....1901 to 1905
$1,000 due yearly.
4½s, ...$12,000.....1908-'09-'10
($4,000 due yearly.)

LOANS— *When Due.*
Special Assessment Bonds—
Macadam Bonds.
5s, ... $6,675 .....Oct. 1, 1899
Paving Bonds.
6s, ... $8,590.....1899 to 1904
6s, ... 15,774.....1902 to 1904
..... 6,000 .....
Sewer Bonds.
6s, ... $2,308.....1899 to 1904
5s, ... 2,000 .....May 1, 1901
Interest payable in Iowa City.

Refunding Bonds—
4½s, J&D, $40,000 ..June 1, 1917
(Opt. $4,000 each year on June 1.)
Bonded debt Feb. 15, '98..$52,000
Floating debt..... 6,675
Total debt Feb. 15, 1898.. 58,675
Special ass't b'ds (not incl.) 35,349
Cash on hand..... 16,000
Tax valuation 1899.....2,133,884
Assessm't is 50 p.c. actual value.
Total tax (per $1,000) 1897.$45·20
Population 1890 was.....7,016
Population in 1897 (est.) ...10,000

TAX FREE.—All bonds issued by this city are exempt from taxation

JEFFERSON COUNTY.—David Hopkirk, County Treasurer.

Fairfield is the county seat.

LOANS— *When Due.*
Court-House Bonds—
6s, ..., $16,500 .....
Poor-House Bonds—
5½s, ..., $13,500.....
Bonded debt Aug. 1, 1899..$30,000

Assess'd valuation, real.$2,811,568
Asses'd valuation, per'l. 1,328,234
Total valuation 1899... 4,139,802
Assessment about ¼ actual value.
Population in 1890 was....15,184

JOHNSON CO.—A. R. Cheny, County Treas.

Iowa County is the county seat.

LOANS— *When Due.*
Court-House Bonds—
3½s, ... $100,000.part y'rly Apr.1
($40,000 in 1904, $10,000 in 1905, '06&'07, $15,000 in 1908&'09.)
Bonded debt June 1, '99. $100,000
Assessed valuation, real.5,586,968

Assessed valuat'n, RR... $520,132
Assessed valuat'n, per'l.1,350,946
Total valuation 1899....7,458,046
Assessment about ¼ actual value.
State & Co. tax (per M) '99.$10·30
Population in 1890 was.....23,082
Population in 1899 (est.)...35,000

KEOKUK.—Edmund Jaeger, Jr., Treasurer.

Keokuk is in Lee County. Its debt, which amounted to over $600,000 some years ago (caused by the wild issue of bonds in aid of proposed railroads, few of which were built), is now $261,500, and being reduced at the rate of $4,500 per annum.

LOANS— *When Due.*
Graduated Bonds—
5s, A. & O., $61,500...Part yearly
Refunding Bonds:
5s, J. & J., $100,000...Jan. 1, 1906
5s, J. & J., 100,000...July 1, 1914
Bonded debt Feb.17,'99 $261,500
City has no floating debt.
Assessed valuation, real.4,000,000

Assessed valuation, per'l. $800,000
Total valuation 1898....4,800,000
Assessment abt. 2-5 actual value.
State, Co. and school tax (per $1,000) 1898.....$31·30
City tax rate (p.$1,000) '99. 20·00
Population in 1890 was.... 14,101
Population in 1899 (est.).. 19,000

INTEREST is payable in New York City.

DEBT LIMIT.—City debts in this State are limited by provisions of the State Constitution (see State of Iowa), but the debt of Keokuk was created before Constitutional inhibition took effect.

LEE COUNTY.—Wm. F. Kiel, Treasurer.

County seat is Fort Madison.

LOANS— *When Due.*
Compromise Bonds—
4½s, A&O, $621,000..Mar. 1, 1915
Subject to call after Mar. 1, 1900
Total debt Jan. 1, 1899...$621,000
Sinking fund..... 21,600
Net debt Jan. 1, 1899.... 599,400

Assessed valuat'n, real.$8,262,910
Assess. valuat'n, pers'l. 1,449,920
Total valuation 1898... 9,712,830
Assessment about ⅓ actual value.
State & Co. tax (per M.) '98.$20·00
Population 1890 was.....37,715
Population in 1899 was....40,000

MARSHALLTOWN.—{F. G. PIERCE, Mayor. {J. G. TROTTER, Clerk.

This city is situated in Marshall County.

LOANS— *When Due.*
Funding Bonds—
7s, J&J, $8,000.....Jan. 1, 1900
5s, M&N, 12,500.....May 24, 1906
Subject to call.
5s, M&N, 13,500.....May 24, 1912
Water-Works Ref'd'g Bonds—
4½s, J&J, $37,000....July 1, 1916

Total debt Mar. 13, '99... $71,000
Floating debt..... 3,143
Tax valuation, real.....1,295,746
Tax valuation, personal 312,653
Total valua'n 1899 (abt) 1,608,399
Assessment is ¼ actual value.
Total tax (per $1,000) '99. $59.00
Population 1890..... 8,914
Population 1895 10,025
Population in 1899 (est.)...12,000

INTEREST on the funding bonds due in 1906 is payable at Marshalltown; on all other bonds at New York City.

MASON CITY.—Geo. W. Brett, Mayor.

Mason City is situated in Cerro Gordo Co

LOANS— *When Due.*
Water Bonds—
6s, A&O, $26,000.....June 1, 1905
Subject to call.
Total debt Jan. 1, 1899.. $34,000

Sinking fund..... $6,500
Net debt Jan. 1, 1899.... 27,500
Total valuation 1897....1,080,463
Population in 1890 was.....4,007
Population in 1898 (est.).....7,500

INTEREST is payable at the Chemical National Bank, New York.

MITCHELL CO.—H. S. Houg, Auditor.

Osage is the county seat.

LOANS— *When Due.*
Bridge Bonds—
4s, M&N, $26,500....Nov. 1, 1908
(Subject to call at any time.)
Bonded debt Aug. 1, 1899.$26,500
Floating debt..... 5,000

Total debt Aug. 1, 1899. $31,500
Assessed valuation '99..3,832,492
Assessm't about 25% actual value.
State & Co. tax (per M) '98.$13·00
Population in 1890 was....13,299
Population in 1899 (est.)...15,100

INTEREST payable at office of County Treasurer.

MONROE CO.—A. C. Pabst, Treasurer.

Albia is the county seat.

LOANS— *When Due.*
4s, M&S, $26,000.. Sept. 15, 1901
to Sept. 15, 1907
($2,000 in 1901 and $4,000 yearly.)
Total debt Aug. 1, 1899...$36,000

Assessed valuation '98.$3,307,269
Assessment about ¼ actual value
Population in 1890 was.....13,666
Population 1898 (est.).....17,000

INTEREST is payable at office of County Treasurer.

MUSCATINE.—Muscatine is situated in Muscatine County

LOANS— *When Due.*
Refunding Bonds—
4½s, A&O., $292,500... 1899-1919
($7,500 due semi-an Ap.1 & Oct.1)
Interest is paid in New York.
Bonded debt Jan. 1, '98. $337,600
Sinking fund..... 37,600
Net debt Jan. 1, 1898.... 300,000

Tax valuation, real.....$1,892,931
Tax valuation, personal. 501,643
Total valuation, 1899. 2,394,547
Assessment about ¼ actual value.
Total tax (per $1,000), '96..$50·00
City tax (per $1,000)..... 25·00
Population in 1890 was....11,454
Population in 1895 was....12,689

O'BRIEN COUNTY.—P. A. EDINGTON, Treas.

County seat is Pringhar.

LOANS— *When Due.*

REFUNDING BONDS—
4s, M&S, $110,000..Sept. 15, 1913
Subject to call after 5 years.
Interest payable at County Treas.
Total debt Jan. 1, 1899.. $110,000
Assessed valuat'n, real..3,027,310
Assessed valuat'n, pers'l $576,261
Assessed valuation RR.. 419,411
Total valuation 1898....4,022,882
Assessm't not over ⅓ actual value.
State & Co. tax (per M.)'98. $63·00
Population in 1890 was.... 13,060
Population in 1895 was 15,609

TAX FREE.—The county's bonds are exempt from taxation.

OTTUMWA.—{T. J. PHILLIPS, Mayor. {W. A. STEVENS, Auditor.

Ottumwa is in Wapello County.

LOANS— *When Due.*

FUNDING BONDS—1897—
4½s, ..., $35,000....Mch. 1, 1917
Optional after 1912.
...., ..., $30,000.... .....

PAVING BONDS—
6s, J&D, $14,000.....Dec. 1, 1900

RAILROAD AID BONDS—
4s, A&O, $9,000.....1900-1903
($3,000 due yearly on Oct. 5.)
4s, F&A, $34,000....Feb. 10, 1906

REFUNDING BONDS—(1897)—
4½s, ..., $30,000....Mar. 1, 1917
Optional after 1912.
Bonded debt Aug. 1, '99...$155,000
Floating debt..... 8,476
Total debt Aug. 1, '99.. .. 163,476
Tax valuation 1899.....3,018,345
Assessment about ¼ actual value.
Total tax (per $1,000) '99...$65·00
Population 1890..... 14,001
Population 1899 (est.).....22,000

The street paving bonds mentioned above are a special lien against abutting property.

OPTIONAL—All bonds are optional after five years from date.

INTEREST on the railway bonds and on the paving bonds of 1900 is payable at Ottumwa; on the funding and refunding bonds, at the First National Bank Chicago, Ill.; on the paving 6s of 1899 at the National Park Bank, New York City.

POTTAWATTAMIE CO.—WM. AREND, Treas.

County seat is Council Bluffs

LOANS— *When Due.*

REFUNDING BONDS—
4½s, M&N, $30,000..1901-'02-'03
$10,000 yearly on May 1.
4½s, M&N, $40,000.....1904-'05
$20,000 yearly on May 1.
Bonded debt Feb. 1, 1899.. $70,000
Assessed valuat'n, real..$8,132,135
Assessed val., personal. 1,640,980
Assessed val., railroads 985,690
Total valuation 1899...10,758,805
Assessment is ⅓ actual value.
Total tax (per $1,000) '99..$15·75
Population 1898 (est.).....45,000

RED OAK.—C. A. HUGH, Treasurer.

Red Oak is situated in Montgomery County.

LOANS— *When Due.*

WATER WORKS BONDS—
5s, J&J, $14,000.....Jan. 1, 1914
Subject to call after Jan. 1, 1904

REFUNDING BONDS—
4½s, J&D, $16,000..... — —

School District Debt—

HIGH SCHOOL BONDS—
4½s, ..., $15,000.....1908
$5,000 optional any time.
$10,000 optional after 1903.

LOANS— *When Due.*

REFUNDING BONDS—
4s, ..., $17,000.....1908
Subject to call 1903.
Total debt June 15, 1898. $30,000
Total valuation 1898. ... 697,179
Assessment is ⅓ actual value.
Total tax (per $1,000) '99..$15·75
Population in 1890 was.....3,321
Population in 1898 (est.).....5,000

INTEREST on the bonds due in 1914 is payable by N. W. Harris & Co., N.Y.; on the $16,000 ref'ding bonds by the First Nat. B'k, Chicago.

SHELDON SCHOOL DIST.—O'Brien County.

LOANS— *When due.*

BUILDING BONDS—
5s, A&O, $24,000.....10 years
Subject to call.
Total debt Feb. 1, 1899....$24,000
Tax valuation 1896 abt..$400,000
Assessment is ⅛ actual value.
Total tax (per $1,000).....$68·00
Population 1896 (estimated) 3,000

INTEREST is payable at the American Exch. National Bank, N. Y.

SIOUX CITY.—{J. H. QUICK, Mayor. {JOHN HITTLE, Treasurer.

Sioux City is situated in Woodbury County.

LOANS— *When Due.*

REFUNDING BONDS—
5s, ... $95,000.....Oct. 1, 1917
Subject to call after 1915.
5s, ... 125,000....Nov. 1, 1917
Subject to call after 1915.
4½s, ... 375,000....May 1, 1906
($25,000 yearly) to 1920
4½s, ... $40,100....Jan. 1, 1916
Subject to call after 1906.

REFUNDING BONDS—Con.—
4½s, ... $159,900 .....Aug., 1920

IMPROVEMENT BONDS—
6s, ... $11,100.....1907 to 1913
5s, ... 36,500.....Oct., 1917
Subject to call after 1907.

FUNDING BONDS—
4s, J&J, $325,000 ....Jan. 1, 1919
Subject to call after 1914.

ASSUMED INDEBTEDNESS (NOT CITY OBLIGATIONS.)

LIBRARY BONDS—
6s, ..., $51,000.....July 1, 1901
Subject to call $20,000 yearly.

POLICE STATION MORTGAGE—
7s, ..., $25,000.....May 1, 1902

WATER BONDS—
6s, ..., $65,000.....May 1, 1904
Subject to call in part.

INTEREST is payable in New York City.

TOTAL DEBT.—The city's bonded debt on April 1, 1899, was $1,167,600.

ASSESSED VALUATION in 1898 of real estate was $4,755,851; personal property, $1,065,042; total, $5,820,893. Property is assessed at 25 per cent of its actual value. In 1899 the total tax rate (per $1,000) was $65·40.

POPULATION.—In 1890 it was 37,806; in 1899 (estimated) 42,506

SIOUX CITY INDEPENDENT SCHOOL DISTRICT.—R. M. DOTT, Secretary.

Total debt Aug. 1, 1899.. $344,000
Assessed valuat'n 1899.5,794,927
Assessment about ⅓ actual value.
School tax (per $1,000) '99 $16·00
Population in 1899 (est.)...40,000

WAPELLO CO.—JOHN H. SPRY, Treasurer.

County seat is Ottumwa.

LOANS— *When Due.*

COURT HOUSE BONDS—
5s, J&J, $30,000.....July 1, 1900
($15,000 due y'rly) to July 1, 1901

REFUNDING BONDS—
4½s, A&O, $62,000. Party'rly Oct. 1.
$12,000 in 1899, $10,000 in 1900,
(and $20,000 in 1901 and 1902.)

FUNDING BONDS—
4½s, ... $20,000...1904 to 1907
($5,000 yearly on Oct. 1.)
4½s, ... $14,000.....1908-1909
($7,000 yearly on Oct. 1.)

Bonded debt..... $141,000
Floating debt..... 5,000
Total debt Jan. 1, 1899.. 146,000
Tax valuation, real.....6,856,081
Tax valuation, pers'al., 916,959
Total valuation 1898.....7,773,040
Assessment about ⅓ actual value.
State tax (per $1,000) 1898..$3·20
County tax (per $1,000) '98.. 4·00
Population in 1890 was.....30,426
Population in 1899 (est.) ...33,500

WATERLOO.—{J. W. KRAPFEL, Mayor. {H. C. SCHULTZ, City Clerk.

County seat of Black Hawk County.

LOANS— *When Due.*

FUNDING & REFUNDING BONDS—
4½s, ..., $59,000.... May 1, 1917
Subject to call after 1902-'07 '12.
Interest at Nat. Park Bank, N.Y.C.
Bonded debt Aug. 20, '99. $59,000
Floating debt..... 2,000
Total debt Aug. 20, '99.. $61,000
Tax valuation, real.....1,525,544
Tax valua'n, personal.... 649,142
Total valuation, 1898...2,174,686
Assess't is about ¼ actual value.
Tot. tax (p. $1,000), '98.....$45·15
Popula'n in 1899 (est.).....12,000

WEBSTER CITY.—This city is the county seat of Hamilton County.

LOANS— *When Due.*

ELECTRIC LIGHT BONDS—
6s, J&D, $10,000.....

CONSOLIDATED AND FUNDING BONDS—
6s, J&D, $13,000.....
5s, M&N, 15,000.....Nov. 1, 1912
Interest payable in N. Y. City.
Bonded debt Jan. 1, '99...$38,000
Floating debt..... $2,000
Total debt..... 40,000
Sinking fund assets..... 700
Net debt Jan. 1, 1899..... 39,300
Assessed valuation 1897..842,000
Assessment about ⅓ actual value
Total tax (per $1,000) '97..$56·33
Population 1890..... 2,829
Population 1899 (est.).... 6,000

WEBSTER CO.—J. F. FORD, Auditor.

County seat is Fort Dodge.

Bond'd debt Jan. 1, 1899..$42,000
County has no floating debt.
Assessed valuati'n, real$4,964,181
Assessed val., person'l. 993,041
Assessed val., railroads 735,957
Total valuation 1898...$6,693,179
Assessment is ¼ actual value.
State & Co. tax (per M), '99.$14·00
Population in 1890 was.....21,582
Population 1898 (est.).....30,000

WOODBURY CO.—J. A. MAGOUN, JR., Treas.

County seat is Sioux City.

LOANS— *When Due.*

FUNDING BONDS—
5s, ...$38,000..July 1, 1901
4½s, J & D, 238,000...June 15, '05
4½s, ...65,000 .July 1, 1906
4½s, ...125,000..July 1, 1908
3½s, ... 100,000..May 1, 1914

REFUNDING BONDS—
3½s, ..., $150,000....May 1, 1914
Bonded debt Jan. 1, '99...$466,000
Floating debt 176,013
Total debt Jan. 1, 1899.... 642,013
Sinking fund..... $41,540
Net debt Jan. 1, 1899... 600,742
Assessed valuat'n, real. 8,251,764
Assessed val., personal. 1,796,063
Assessed val., railroads. 590,677
Total valuation 1898..10,638,504
Assessment is ¼ actual value.
State & Co. tax (per M),'98..$14·80
Population 1890 was.....55,632
Population 1880 was.....14,996
Population 1899 (est.).....60,000

INTEREST is payable at the office of the County Treasurer.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding places in Iowa which have reported a bonded indebtedness of over $10,000 and which are not represented among the foregoing detailed reports. We add the population from the U. S. Census of 1890.

	Bonded Debt.	*Floating Debt.*	*Assessed Valuation.*	*Tax Rate.*	*Population '90.*
Cherokee Co.....	$12,000	.....	$4,461,618	$7·80	15,659
Hamburg, Fremont Co	18,966	.....	351,348	.....	1,634
Hampton Sch. Dist...	18,000	.....	371,102	75·75	*3,000
Knoxville Sch. Dist...	27,000	.....	710,000	38·00	*3,500
Marion Sch. Dist.....	26,500	.....	656,471	.....	*5,000

* Estimated.

State of Missouri.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act June 4, 1812) - Dec. 7, 1812
Admitted as a State (Act March 6, 1820) - Aug. 10, 1821
Total area of State (square miles) - - - - - 69,415
State Capital, - - - - - - - - Jefferson City
Governor (term expires Jan., 1901), - - Lon. V. Stephens
Sec'y of State (term expires Jan., 1901), Alex. A. Lesueur
Treasurer (term expires Jan., 1901), - - Frank L. Pitts
Auditor (term expires Jan,. 1901) - - James M. Seibert

Legislature meets biennially in odd years on the first Wednesday after the first Monday of January, and there is no limit to length of sessions; but after the first seventy days members can draw only a dollar a day for their services, except every tenth year, when the statutes are revised, at which session members are allowed $5·00 per day for 120 days. A session of this kind was held in 1899.

HISTORY OF DEBT.—The interesting details of Missouri's eventful history in debt-making and debt-paying will be found on page 111 of the STATE AND CITY SUPPLEMENT for April, 1893. The details of the debt on Jan 1, 1899, were as follows:

LOANS— *When Due.*

STATE FUNDING 5-20s—
3½s, J&J, $5,000...July 1, 1907
Subject to call at any time.
3½s, J&J, $700,000...Oct. 1, 1907
Subject to call at any time.
3½s, J&J, $2,937,000. Jan. 1, 1908
Subject to call at any time.

Cert's of indebt. to State fund—

SCHOOL FUND:
6 p. c., July 1, $2,909,000.. 1913
5 p. c., semi-an., 249,000.. .....
Total.....3,138,000..

SEMINARY FUND:
6 p. c., Jan. 1, $122,000.... 1911
5 p. c., J&J, 463,881.... .....
5 p. c., J&J, 646,958.... 1941
Total....$1,235,839

PAR VALUE OF BONDS.—The bonds are for $1,000 each.

INTEREST is payable at the Amer. Exchange Nat. Bank, N. Y. City.

TOTAL DEBT, ETC.—The subjoined statement shows Missouri's total debt on dates named.

	Jan. 1, 1899.	*Apr. 1, 1898.*	*Jan., 1897.*
Total bonded debt.....	$3,642,000	$4,200,000	$5,000,000
School & sem'ry certific's	4,393,839	4,369,839	4,369,839
Total debt.....	$8,035,839	$8,569,839	$9,369,839

Under a provision of the State Constitution at least $250,000 of State indebtedness must be retired annually. The total debt, including accrued interest, &c., on Jan. 1, 1865, was $36,094,908.

ASSESSED VALUATION.—The State's assessed valuation (about one-fourth actual value) and tax rate have been as follows. This valuation does not include valuation of railroads, bridges and telegraphs, which amounted in 1898 to $89,759,694, or of machinery, tools, merchandise, etc., as taxed on "merchants' and manufacturers' tax books," which amounted in 1898 to $55,125,824.

Years.	Assessed Valuation	Tax Rate.	Years.	Assessed Valuation.	Tax Rate
1898....	$971,935,839.....	$2·50	1889.....	$756,283,894.....	$3·00
1897....	976,754,152.....	2·50	1888.....	738,421,083.....	4·00
1896....	952,576,356.....	2·50	1885.....	684,446,002.....	4·00
1895....	938,202,003.....	2·50	1880.....	532,692,043.....	4·00
1894....	931,853,800	2·50	1875.....	556,444,456.....	4·50
1893....	861,426,560.....	2·50	1870.....	559,082,559.....	5·00
1892....	853,754,203.....	2·50	1865.....	262,354,932.....	....
1891....	826,141,721.....	3·00	1863.....	198,602,216.....	....
1890....	805,668,844.....	3·00	1860.....	296,552,806.....	....

DEBT LIMITATION.—Missouri has made provision in its Constitution restricting the creation of debt both on behalf of the State and of its municipalities.

FIRST, with respect to the State, the regulations are full and specific. They are found in article 6, sections 44, 45 and 46, which we subjoin.

ARTICLE 6, Section 44. *(General Assembly not to contract debts except as herein.)* The General Assembly shall have no power to contract or to authorize the contracting of any debt or liability on behalf of the State, or to issue bonds or other evidences of indebtedness thereof, except in the following cases:

First, In renewal of existing bonds, when they cannot be paid at maturity out of the sinking fund or other resources.

Second, on the occurring of an unforeseen emergency, or casual deficiency of the revenue, when the temporary liability incurred, upon the recommendation of the Governor first had, shall not exceed the sum of two hundred and fifty thousand dollars for any one year, to be paid in not more than two years from and after its creation.

Third, on the occurring of any unforeseen emergency, or casual deficiency of the revenue, when the temporary liability incurred or to be incurred shall exceed the sum of two hundred and fifty thousand dollars for any one year, the General Assembly may submit an act providing for the loan, or for the contracting of the liability, and containing a provision for levying a tax sufficient to pay the interest and principal when they become due (the latter in not more than thirteen years from the date of its creation), to the qualified voters of the State, and when the act so submitted shall have been ratified by a two-thirds majority, at an election held for that purpose, due publication having been made of the provisions of the act for at least three months before such election, the act thus ratified shall be irrepealable until the debt thereby incurred shall be paid, principal and interest.

SECTION 45. *(State's credit not to be loaned.)* The General Assembly shall have no power to give or to lend, or to authorize the giving or lending of the credit of the State in aid of or to any person, association or corporation, whether municipal or other, or to pledge the credit of the State in any manner whatsoever, for the payment of the liabilities, present or prospective, of any individual, association of individuals, municipal or other corporation whatsoever.

SECTION 46. *(Public money, grant of prohibited.)* The General Assembly shall have no power to make any grant, or to authorize the making of any grant of public money or thing of value to any individual, association of individuals, municipal or other corporation whatsoever. *Provided*, That this shall not be so construed as to prevent the grant of aid in a case of public calamity.

The foregoing sections cover all phases of State indebtedness and so restrict action as to put the State beyond the chance of future debt embarrassment.

SECOND, with regard to cities and other municipalities, the provisions are in like manner full and wisely constructed. There are three—section 47 in article 6, section 6 in article 9 and section 12 in article 10. We give them complete below.

ARTICLE 6, Section 47. *(Municipalities, loaning credit of.)* The General Assembly shall have no power to authorize any county, city, town or township, or other political corporation or sub-division of the State now existing, or that may be hereafter established, to lend its credit, or to grant public money or thing of value in aid of or to any individual, association or corporation whatsoever, or to become a stockholder in such corporation, association or company.

ARTICLE 9, Section 6. *(Municipalities not to subscribe to capital stock of corporations.)* No county, township, city or other municipality shall hereafter become a subscriber to the capital stock of any railroad or other corporation or association, or make appropriation or donation, or loan its credit to or in aid of any such corporation or association, or to or in aid of any college or institution of learning or other institution, whether created for or to be controlled by the State or others. All authority heretofore conferred for any of the purposes aforesaid by the General Assembly, or by the charter of any corporation, is hereby repealed: *Provided, however*, That nothing in this Constitution contained shall affect the right of any such municipality to make such subscription where the same has been authorized under existing laws by a vote of the people of such municipality prior to its adoption, or to prevent the issue of renewal bonds, or the use of such other means as are or may be prescribed by law for the liquidation or payment of such subscription, or of any existing indebtedness.

ARTICLE 10, Section 12. *(Municipal indebtedness, limit of.)* No county, city, town, township, school district or other political corporation or sub-division of the State shall be allowed to become indebted in any manner or for any purpose to an amount exceeding in any year the income and revenue provided for such year, without the assent of two-thirds of the voters thereof voting at an election to be held for that purpose; nor in cases requiring such assent shall any indebtedness be allowed to be incurred to an amount, including existing indebtedness, in the aggregate exceeding five per centum on the value of the taxable property therein, to be ascertained by the assessment next before the last assessment for State and county purposes, previous to the incurring of such indebtedness: *Provided*, That with such assent any county may be allowed to become indebted to a larger amount for the erection of a court-house or jail. *And provided further*, That any county, city, town, township, school district, or other political corporation or subdivision of the State, incurring any indebtedness, requiring the assent of the voters as aforesaid, shall, before or at the time of doing so, provide for the collection of an annual tax sufficient to pay the interest on such indebtedness as it falls due, and also to constitute a sinking fund for payment of the principal thereof, within twenty years from the time of contracting the same.

It is scarcely necessary to add anything to the foregoing. The sections given make clear (1) that a municipality cannot loan its credit; (2) that it cannot subscribe to the capital stock of corporations; (3) that it cannot get into debt unless two-thirds of the voters voting at an election favor it, and then only to an aggregate of 5 per cent of valuation, *except* that with such assent any county may be allowed to become indebted in a larger amount for the erection of a court house or jail, and finally (4) that before or at the time of getting the assent of the voters an annual tax must be provided sufficient to pay interest and form a sinking fund to pay the debt within 20 years. These provisions are certainly very conservative.

POPULATION OF STATE.—The population of Missouri has been as follows in the years named.

1890.....	2,679,184	1860.....	1,182,012	1830.....	140,455
1880.....	2,168,380	1850.....	682,044	1820.....	66,557
1870.....	1,721,295	1840.....	383,702	1810.....	19,783

The proportion of the colored population was 6·70 per cent in 1880 and 5·75 per cent in 1890. In number blacks were 90,040 in 1850; 118,503 in 1860; 118,071 in 1870; 145,350 in 1880, and 154,131 in 1890.

CITIES, COUNTIES AND TOWNS IN THE STATE OF MISSOURI.

NOTE.—*For reports not given in alphabetical order among the following see "Additional Statements" at end of this State.*

The American Exchange National Bank has been appointed the State's fiscal agents in New York City.

ADAIR CO.—W. R. HALLOWAY, Co. Clerk.

County seat is Kirksville.

LOANS—	When Due.	
COURT HOUSE & JAIL BONDS—		Total debt July 1, 1898.. $60,500
5s, ... $50,000.....	1902	Tax valuation 1898.....5,388,552
REFUNDING BONDS—		Assessment is ½ actual value.
5s, A&O, $10,500.....Apr. 3, 1913		State & Co. tax (per M.) '97...$9·50
Subject to call at any time.		Population in 1890 was.....17,417
Interest payable by St. L. Nat. Bk.		Population in 1880 was.....15,190
		Population in 1894 (est.)....21,000

BENTON CO.—W. L. MORGAN, Co. Clerk.

County seat is Warsaw. A sinking fund for redemption of the bonds is provided by a tax of $2·00 per $1,000 on the assessed valuation.

LOANS—	When Due.	
REFUNDING BONDS—		Tax valuation, pers'l....$1,082,628
5s, Feb., $287,500....July 1, 1912		Tax valuation RR..abt. 101,665
Subject to call after July 1, 1902		Total valuation 1899... 3,443,068
Total debt July 1, 1899.. $287,500		Assessment is ⅔ actual value.
Sinking fund 13,831		Total tax (per M) '99 about $18·00
Tax valuation, real.....2,258,775		Population 1890 was..... 14,973
		Population 1899 (est.).....18,500

INTEREST is payable in St. Louis at National Bank of Commerce.

BLOOMINGTON.—This township is in Buchanan Co.

LOANS—	When Due.	
REFUNDING BONDS—		Bonded debt Jan., 1899.. $35,000
5s, $35,000.....1900-'15		Taxable wealth 1896.... 300,000
		Population in 1890 was.....1,357

BLUE.—T. T. CRITTENDEN, JR., County Clerk.

This township is in Jackson County.

LOANS—	When Due.	
RR. AID $1,000 BONDS—		Total debt Apr. 1, 1899.. $100,000
7s, J&J, $100,000.....July 1, 1903		Tax valuation 1898.....4,917,997
		Population in 1890 was 10,533

INTEREST at Ninth National Bank, New York City.

BUCHANAN CO.—R. M. NASH, Clerk.

The county seat is St. Joseph.

LOANS.	When due.	
COMPROMISE R. R. BONDS—		Assessed valu'n, pers'l..$5,000,000
5&6s, Aug. 1, $354,300. Aug. 1, 1901		Assessed valu'n, RR., etc. 2,500,000
Interest payable in New York at		Ass'd val., mer. and man. 2,300,000
American Exchange Nat. Bank.		Total valuation 1899...29,800,000
Total debt Aug. 1, 1899. $354,300		Assessment is ½ actual value.
Sinking fund..... 85,000		State & Co. tax (per M.) '98..$7·00
Net debt Aug. 1, 1899.. 269,300		Population in 1890 was.... 70,100
Assessed valu'n, real...20,000,000		Population in 1899 (est.)....85,000

TAX FREE.—Bonds issued by this county are exempt from taxation

BUFFALO.—This is a township in Pike County.

LOANS—	When Due.	
REFUNDING BONDS—		*Valuation, etc.*—
5s, Jan., $12,500.....Jan. 1, 1909		Total debt July 1, 1899... $19,500
5s, Jan., 7,000.....Jan. 1, 1909		Tax valuation 1899.....2,186,550
All b'ds optional since Jan. 1, 1899		Population 1890 was.....7,889
		Population 1899 (est.).....10,000

INTEREST payable by Merch.-Laclede Nat. Bank, St. Louis, Mo.

BUTLER COUNTY.—W. B. ADAMS, Treas.

County seat is Poplar Bluff.

LOANS—	When Due.	
REDEMPTION BONDS—		COURT HOUSE BONDS—
6s, Oct., $5 200.....1900		6s, F&A, $7,900.....Feb. 1, 1907
Subject to call.		Bonded debt July 1, 1898..$35,200
REFUNDING BONDS—		Tax valuation 1898....$3,330,894
5s, Mar., $30,000.....Mar. 1, 1920		Assessment about ⅔ actual value.
Bonds optional after 1900.		State & Co. tax (per $1,000) $12·50
		Population in 1890 was....10,164

CALLAWAY CO.—J. L. MAUGHS, Treas.

The county seat is Fulton.

LOANS.	When due.	
* REFUNDING RR. BONDS—		Net debt Sept. 15, 1898.. $228,500
5s, Aug., $53,500....Aug. 1, 1907		Assessed valu'n, real....4,055,440
Subject to call at any time.		Assessed valu'n, persn'l.1,852,345
4s, M&N, $150,000.....1917		Assessed valu'n, RR., etc. 868,323
($100,000 subject to call after		Total valuation 1898.....6,776,108
1902; balance after 1904.)		Assessm't abt. 50 p. c. actual val.
Total debt Sept. 15, 1898. $233,500		Total tax (per $1,000).....$16·70
Sinking fund..... 5,000		Population in 1890 was.....25,131
		Population in 1895 (est.)...27,000

* 5 bonds of $500 each; the remainder $1,000 each.

INTEREST on the 5s is payable at Nat. Bk. of Commerce, N. Y., and Fulton, Mo.; on the 4s at the Union Trust Co., St. Louis, Mo.

CALUMET.—This is a township in Pike County.

LOANS—	When Due.	
REFUNDING BONDS—		REFUNDING BONDS—
5s, Feb. $14,500.....Jan. 1, 1909		3½s, F&A, $40,000.....
Subject to call.		Total debt Aug. 1, 1899.. $84,500
5s & 4s, $30,000.....Apr. 1, 1928		Taxable wealth '99 (abt) 2,225,000
(Subject to call 1908.)		Population in 1890 was.....4,096
		Population in 1898.....6,000

INTEREST on 5s & 4s payable at Merchants' Laclede Nat'l Bank; on 3½s at the Mississippi Valley Trust Co., St. Louis, Mo.

CAMP BRANCH.—GEO. A. DUNN, Co. Clerk.

This township is in Cass County.

LOANS—	When Due.	
REFUNDING BONDS—		Bonded debt Sept. 1, 1899. $58,000
5s, ... $50,000....Nov. 19, 1917		Sinking fund..... 20,000
Subject to call Nov. 19, 1907		Net debt Feb., 1899..... 38,000
5s, ... $8,000....Dec. 2, 1919		Tax valuation 1898..... 545,855
Subject to call Dec. 2, 1909		Tax rate (per $1,000), '98..$21·00
		Population in 1890 was.....1,713

CAPE GIRARDEAU—W. H. COERVER, Mayor.

This city is in Cape Girardeau County.

LOANS— *When Due.*
FUNDING—
5s, M&S, $47,000.....Mch. 1, 1910
Subject to call in 1900 & 1905
NORMAL SCHOOL—
8s, J&J, $41,500.....Jan. 1, 1905
Subject to call.
Total debt July 1, 1898.. $89,000

Tax valuation, real.....$713,610
Tax valuation, personal.. 195,425
Total valuation 1896..... 909,035
Assessment is ⅓ actual value.
Total tax (per 1,000).....$30·50
Population in 1890 was.....4,297
Population in 1880 was.....3,889
Population 1897 (estimated).5,000

INTEREST on the funding bonds is payable at New York; on the Normal School bonds at St. Louis, Mo.

CAPE GIRARDEAU.—AUG. UDE, Co. Treas.

This township is in Cape Girardeau County.

LOANS— *When Due.*
COMPROMISE RR. BONDS:
4s-5s, May, $139,000.May 1, 1909
Subject to call.
4 per cent before 1899—after 5.
Interest is payable at St. Louis.

Bonded debt July 1, '98. $144,000
Tax valuation 1898.....1,329,700
Assessment about 2-5 actual value.
Total tax per $1,000 '97.....$12·00
Population in 1890 was.....6,014
Population in 1880 was.....5,791

CARROLLTON.—W. A. KINSEY, Clerk.

This city is the county seat of Carroll County.

LOANS— *When Due.*
SEWER AND PAVING BONDS—
4s, F&A, $50,000.....1900 to 1919
($2,500 due yearly on Feb. 1.)

Bonded debt Apr. 1, '99...$50,000
Asses'd val., 1898, over.$1,000,000
Population 1890 was.....3,878
Population 1899 (est.).....7,000

CARTHAGE.—{CHAS. O. HARRINGTON, Mayor. {R. LUNDY, Clerk.

This city is in Jasper County.

LOANS— *When Due.*
FUNDING BONDS—
5s, M&N, $14,000....May 10, 1900
REF'D'G COURT HOUSE BONDS—
4s, F&A... 25,000...Aug. 1, 1911
(Optional, $3,000 yearly after 1903 and $10,000 after 1908.
ELECTRIC LIGHT BONDS—
5s, M&N, $25,000 .. May 1, 1919
($10,000 optional after 1904, $10,000 after 1909 and $5,000 after 1914.)

COURT HOUSE BONDS—
5s, F&A, $11,500.....Aug. 1, 1911
Subject to call at any time.
Interest is payable at St. Louis.
Bonded debt Feb. 6, '99.. $50,500
Tax valuation, real.....1,613,160
Tax valuation, personal. 740,234
Total valuation 1898....2,353,394
Assessment about ⅓ actual value.
Total tax (per $1,000) '98..$27·50
Population in 1890 was..... 7,981
Population 1898 (local est.)..12,000

CASS COUNTY.—GEO. A. DUNN, Clerk.

The county seat is Harrisonville.

LOANS— *When Due.*
REFUNDING BONDS—
4s, ..., $150,000.....April 1, 1919
4s, Jan., 420,600.....Jan. 1, 1913
Subject to call from '03 to '08.
Bonded debt Sept. 1, 1899 $570,600
Assessed val'n, real.....6,023,762

Assessed val'n, persn'l.$1,654,981
Val'tion, railroads, etc. 1,597,508
Total valuation 1898... 9,276,251
Assessment is ⅓ actual value.
Total tax (per $1,000) '98...$25·00
Population in 1890 was....23,301
Population in 1897.....32,340

INTEREST on the 4 per cent bonds is payable at St. Louis, Mo. Interest is paid on the refunding bonds only.

CHARITON.—A. J. FURR, Co. Treasurer.

This township is in Howard County.

LOANS— *When Due.*
REDEMPTION BONDS—
5s, Feb. 1, $50,000.Feb. 1, 1909-'19
Subject to call at any time.

Bonded debt July 1, '98.. $50,000
Tax valuation 1898.....1,167,000
Assessment about ⅔ actual value.
Population in 1890 was.....3,654

INTEREST payable at National Bank of Commerce, New York.

CHILLICOTHE.—J. E. WATKINS, City Clerk.

This city is in Livingston County.

LOANS— *When Due.*
BUILDING AND PAVING BONDS—
5s, semi-an., $30,000 July 23, 1911
Subject to call at any time.
Interest payable at City Treasury.
Total debt Aug. 1, 1899....$30,000
Tax valuation 1899.....1,419,105
Assessment is ⅓ actual value.

Total tax rate (per M.), '99..$30·00
Population in 1890 was.....5,717
Population 1896 (city census)7,800
Population 1899 (est.).....9,552
SCHOOL DISTRICT BONDS—
6s, ..., $25,000 .....
Subject to call at any time.
School tax rate (per M.),'99.$10 00

CLARK CO.—GEO. E. MCHUGH, Treasurer.

The county seat is Kahoka.

LOANS— *When Due.*
COMPROMISE RR. BONDS—
4½s, Aug., $61,000..Aug. 10, 1905
(½ subject to call 1908; ½, 1913)
6s, Apr., 107,500.....Apr. 1, 1901
Subject to call.
6s, Jan., $50,000.....Jan. 1, 1915
Subject to call Jan. 1, 1905

Total debt July 1, 1898.. $218,500
Tax valuation, real.....2,838,495
Tax valuation, personal.. 859,210
Tax val'tion, RRs., etc.. 748,710
Total valuation 1898....4,446,415
Population in 1890 was.....15,126
INTEREST on 6s is payable in New York at Nat. Bk. of Commerce.

CLINTON COUNTY.—E. MCWILLIAMS, Clerk.

County seat is Plattsburg.

LOANS— *When Due.*
COURT HOUSE AND JAIL, 1896—
5s, J&J, $15,000.....Jan. 1, 1906
Subject to call after Jan. 1, 1901
RAILROAD AID BONDS—
6s, July 8, $44,000...July 8, 1905
Subject to call at any time.

Bonds are exempt from taxation.
Interest payable in Plattsburg.
Total debt July 1, 1899. $59,000
Tax valuation 1898..... 6,962,249
Tax rate (per $1,000) 1899..$7·50
Population in 1890 was.....17,138
Population in 1880 was.....16,073
Population in 1899 (est.)...22,000

COLE COUNTY.—L. D. GORDON, Co. Treas.

The county seat is Jefferson City.

LOANS— *When due.*
FUNDING BONDS—
5s, Jan., $11,000 .....Jan. 1, 1908
Subject to call after 1903.
COURT HOUSE BONDS—
4s, J&D, $60,000.....June 1, 1916
Optional after 1906.
REFUNDING BONDS—
4s, ..., $25,000.....Jan. 1, 1918
Subject to call after 1908.

Interest payable at Jefferson City
Bonded debt July 1, 1899. $96,000
Sinking fund..... 2,793
Net debt July 1, 1899.... 93,207
Assessed valuation 1899.4,297,619
Assessment about ¼ actual value.
State & Co. tax (per M.) '99. $9·00
Population in 1890 was.....17,281
Population in 1880 was.....15,515
Population in 1897 (est.)...23,000

DADE CO.—C. W. MONTGOMERY, Clerk.

The county seat is Greenfield.

LOANS. *When due.*
COMPROMISE RR. BONDS—
5s, Apr. 1, $185,000..June 1, 1914
Subject to call after 1904.
4s, Feb. 1, $90,000 ..July 1, 1919
Subject to call July 1, 1909.
Bonded debt Aug. 1, '99.. $275,000

Sinking fund..... $20,000
Net debt Aug. 1, 1899.... 255,000
Tax valuation 1898.....3,978,000
State & Co. tax (per M.)'98.$11·50
Population in 1890 was.....17,526
Population 1896 (est.) over 21,000

INTEREST is payable in St. Louis, Mo. On the 5s at the Merchants' Laclede Nat. Bank; on the 4s at the Mississippi Valley Trust Co.

DALLAS CO.—B. F. JOHNSON, County Clerk.

County seat is Buffalo.

A judgment was granted in 1893 by the U. S. District Court against Dallas County for $710,000 of unrecognized railroad bonds. Issues given below are in litigation, and no interest is paid on them. A settlement is talked about on the basis of a new issue of $235,000 by the county and the building by the bondholders of the railroad some 50 miles from Lebanon to Bolivar.

LOANS— *When Due.*
RAILROAD AID BONDS—
10s, J&J, $81,000.....———
7s, J&J, 148,000.....———

Total valuation 1898...$1,758,896
State and Co. tax (per M) '98 $8·00
Population in 1890 was.....12,647

FRANKLIN CO.—JAMES A. MINTRUP, Clerk.

County seat is Union.

LOANS— *When Due.*
COMPROMISE ROAD BONDS—
6s, Feb., $199,000 ....Feb. 1, 1901
Bonded debt July 1, '98..$199,000
Sinking fund..... 89,700
Net debt July 1, 1898.... 109,300

Assessed valuat'n 1898.$7,359,561
Assessment is ⅓ actual value.
State & co. tax (per M.)'98..$11 50
Population in 1890 was.....28,056
Population in 1898 (est.)...33,000

INTEREST is payable at St. Louis (Third National Bank) and at Washington, Mo.

GALLATIN.—{I. MANN, Mayor. {H. Y. TARWATER, City Clerk.

City in Daviess County. Arrangements are being made to pay off the floating debt.

LOANS— *When Due.*
WATER & LIGHT BONDS—
4½s, J&D, $25,000. Dec. 27, 1917
Optional after 1902
Bonded debt Jan. 1, 1899.$27,500

Floating debt..... $2,000
Total debt Jan. 1, 1899 ... 29,500
Assessed valuation 1897..687,783
Population in 1890 was.....1,480
Population in 1897 (est.)....2,300

INTEREST is payable at the Boatmen's or Merchants' Laclede National Bank, St. Louis.

GRAND RIVER.—GEO. A. DUNN, Co. Clerk.

This is a township in Cass County.

LOANS— *When Due.*
COMPROMISE BONDS—
5s, Feb. 1, $150,000..Nov. 1, 1917
Subject to call after Nov. 1, 1907
5s, Feb. 1. $12,000..Feb. 1, 1909
Subject to call after Feb. 1, 1899
Int. at Nat. Bank of Republic, N. Y.

Valuation, etc.—
Bonded debt Sept. 1, '99. $162,000
Tax valuation 1898 1,940,008
Assessment about ⅓ actual value.
Tax rate (per $1,000) '93...$16·10
Population in 1890 was..... 3,169
Population in 1880 was..... 3,038

GREENE COUNTY.—H. INGRAM, Treasurer.

County seat is Springfield.

LOANS— *When Due.*
FUNDING BONDS—
5s, May 1, $304,000.... 1902-1907
(Part due every 5 years on Aug. 1).
Bonded debt Aug. 1, '99..$304,000
Floating debt..... 5,600
Total debt..... 309,600
Sinking fund..... 1,000

Net debt Aug. 1, '99.... $308,600
Tax valuation, real..... 9,576,000
Tax val., pers., RR., &c. 4,395,000
Total valuation 1899...13,971,000
Assessment about ½ actual value.
State & Co. tax (p.$1,000)'99.$9 50
Population in 1890 was....48,616
Population 1899 about.....59,000

INTEREST is payable at the Merchants' Laclede Nat. Bk, St. Louis.

GRUNDY CO.—J. W. SCHOOLER, Co. Clerk.

County seat is Trenton.

LOANS— *When Due.*
REFUNDING BONDS—
5s, July 1, $70,000.....1908-10
(Subject to call.)
Bonded debt July 1, '99... $70,000
Floating debt..... 20,000
Total debt July 1, '99 .. 90,000
Sink. fd. & other assets. 69,500

Tax valuation, real.....$3,557,043
Tax valuation, person'l. 1,426,031
Tax val., railroads, &c. 658,477
Total valuation 1898. . 5,641,551
Assessment about ½ actual value.
Tax rate (per $1,000) '97 ....$5·50
Population in 1890 was.....17,876
Population in 1899 (est.) . 23,000

INTEREST is payable at the Nat. Bank of Commerce, N. Y. City.

HANNIBAL.—C. F. SHEPHERD, Clerk.

Hannibal is situated in Marion County.

LOANS— *When Due.*
COMPROMISE BONDS OF 1868—
....., $2,100... .....———
SEWER BONDS—
5s, M&S, $16,000..... Mar. 1, 1910
Subject to call at any time.
Interest is payable at Hannibal.
ELECTRIC LIGHT—
6s, April, $7,000.....Apr. 15, 1900
($1,000 due y'rly) to Apr. 15, 1906
5s, J&J, $17,000.....July 30, 1912
Subject to call at any time.
4s, A&O, $8,000.....Oct, 1, 1917
Subject to call after 1907.

Total debt June 1, 1899.. $50,100
Sinking fund..... 7,624
Net debt June 1, 1899... 42,476
Tax valuation 1898.....3,617,334
Assessment about ⅓ actual value.
Total tax (per $1,000) 1899.$21·50
Population in 1890 was.....12,857
Population 1899 (estimat'd) 15,000
HANNIBAL SCHOOL DISTRICT—
6s, $20,000.....1900
School tax (per $1,000) '99.$10·00

HENRY CO.—WM. L. PINKSTON, Treasurer.

The county seat is Clinton.

LOANS.— *When Due.*
COURT HOUSE BONDS—
5s, M&S, $50,000.....Mar. 1, 1912
Subject to call at any time.
REFUNDING—
5s, July, $180,000 ....July 1, 1907
Subject to call at any time.
5s, May, $29,000 .....May 1, 1908
Subject to call at any time.
4½s, $180,000.....Sept. 1, 1915
Subject to call after Sept 1, 1905

4s, M&S. $117,000....Oct. 1, 1917
Total debt July 1, 1898.. $556,000
Tax valuation, 1898.....8,163,221
Assessment is ⅓ actual value.
State tax (per $1,000) '98....$2·50
County tax (per $1,000)..... 7·70
Average school tax..... 5·15
Population in 1890 was.....28,235
Population in 1880 was... 23,906

INTEREST on the Court House bonds is payable at the County Treasurer's office; on the 4½ per cent refunding bonds at the Merchants' Laclede National Bank, St. Louis; on others in New York at National Bank of Commerce.

HIGGINSVILLE.—This city is in Lafayette County.

LOANS— *When Due.*

ELECTRIC-LIGHT BONDS—
6s, gold, $14,000.....1913

CITY-HALL BONDS—
5s, ..., $9,000 .....Jan. 3, 1918
(Optional after Jan. 3, 1903.)
Bonded debt July 1, 1898..$23,000

Assessed valuation, real.$310,000
Assessed valuation, pers'l..152,115
Assessed valuation 1897..462,447
Assessment about ⅔ actual value.
City & sch. tax (per M.) '97..$12·50
Population in 1890 was.....2,342
Population in 1897 (est.) 4,000

HOWARD CO.—T. G. DEATHERAGE, Treas.

The county seat is Fayette.

LOANS— *When Due.*

M. K. & T. RR. BONDS—
5s, Feb., $24,000. Part yearly Feb. 1
Subject to call after five years.
Bonded debt July 1, '98.. $24,000

Total valuation '98.....$6,246,537
Assessment is ½ to ⅓ actual value.
Tax rate (per $1,000).....$12·50
Population in 1890 was.....17,371
Population in 1898 about...23,000

INDEPENDENCE SCHOOL DISTRICT.—R. D. WIRT, Secretary.—In Jackson County.

This district is a distinct corporation, embracing all the territory within the limits of the city of Independence and some outside. Property valued at $75,000 is owned by the district.

LOANS— *When Due.*

BUILDING BONDS—
4s, A&O, $30,000.....Apr. 1, 1918
Subject to call after Apr. 1, 1903
4s, ...$9,000..... .....

Total debt Jan. 1, 1899... $39,000
Assessed valuation '98..2,923,784
Assessment about ⅔ actual value.
School tax rate (per $1,000).$7·00
Population in 1899 (est.)....10,000

INTEREST is payable at Kansas City or at Independence, Mo.

JACKSON CO.—T. T. CRITTENDEN, JR., Clerk.

County seat is Independence.

LOANS— *When Due.*

COURT HOUSE BONDS—
4s, J & J, $250,000....Jan. 1, 1900
($25,000 due y'rly.) to Jan. 1, 1909
Interest payable at Independence.
Total debt Apr. 1, '99.. $250,000
Tax valuation, real.....59,335,677

Tax valuation, pers'l.*$23,678,447
Total valuation 1898.. 83,014,124
Assessment about ⅔ actual value.
Sta. & Co. tax (per $1,000) '98.$6·00
Population in 1890 was...160,510
Population in 1880 was... 82,325
Population 1897 (estim'd).250,000

* Personal property includes railroads, manufacturers, merchandise and banks.

JEFFERSON CITY.—A. P. GRIMSHAW, Mayor.

Jefferson City is situated in Cole County.

LOANS— *When Due.*

REFUNDING BONDS—
4½s, J&J, $54,000....July 1, 1907

SEWER BONDS—
5s, J&J, $10,000.....July 1, 1915
Subject to call after 1900.
5s, J&J, $10,000.....July 1, 1916
Subject to call after 1901.
5s, ..., $10,000.....July 1, 1917
Subject to call after 1902.

STREET IMPROVEMENT BONDS—
5s, ..., $6,000.....July 1, 1918
Subject to call after 1903.
Total debt Feb. 1, 1899 . $84,000
Tax valuation real.....1,498,160
Tax valuation, personal. 488,712
Total valuation 1899.....1,986,872
Assessment is ⅓ of actual value.
Tax rate (per $1,000) 1898.$10·00
Population in 1890 was.....6,742
Population 1895 (estim'd)..10,000

JEFFERSON CITY SCHOOL DIST.—A. M. Hough, Sec'y.

LOANS— *When Due.*

REFUNDING BONDS—
5s, J&J, $30,000.....July 1, 1908
Subject to call.

Total debt Feb. 1, 1899. $30,000
Tax valuation 1898..... 1,986,735
Tax rate per $1,000.....$5·50

INTEREST is payable in St. Louis at St. Louis Trust Company.

JOPLIN.—{T. W. CUNNINGHAM, Mayor. {E. C. H. SQUIRE, Clerk.

Joplin is in Jasper County.

LOANS— *When Due.*

REFUNDING BONDS—
5s, J&D, $24,000....June 28, 1908
Subject to call after 1903.

SEWER BONDS—
6s, J&J, $8,500.....July 1, 1900
Subject to call at any time.

JOPLIN SCHOOL DISTRICT—
6s, ... $29,000....Feb. 1, 1909
Subject to call at any time.
6s, A&O, $10,000 1913
Optional after 1903
4s, J&D, $20,000.....1919
Optional after 1904

ELECTRIC LIGHT BONDS—
5s, ... $30,000 1919
Subject to call after 1904
Bond. debt Jan. 1, 1899. $32,500
Floating debt (water)... 18,333
Total debt..... 50,833
Sinking fund..... 2,966
Net debt Jan. 1, 1899... 47,867
Tax valuation, real.....1,610,018
Tax valuation, personal. 641,812
Total valuation 1898....2,251,830
City tax rate (per $1,000)'98.15·00
Population in 1890 was.....9,943
Population in 1899 (est.) ...20,000

KANSAS CITY.—{JAMES M. JONES, Mayor. {HANS LUND, Comptroller.

Kansas City is situated in Jackson County. On Feb. 1, 1898, Kansas City annexed the city of Westport and assumed the latter's debt of $111,400. The park fund certificates are not considered a city debt, being payable by special assessment on property in the park district.

LOANS— *When Due.*

CITY HALL AND SEWER—
4s, A&O, $150,000....Apr. 1, 1910
4s, J&D, 150,000....June 1, 1910

RENEWAL—
6s, J&J, 50,000.....Jan. 1, 1901

SEWER BONDS—
4s, ..., $100,000....Apr. 1, 1910
4s, ..., 100,000....July 1, 1910

WATER-WORKS—
4½s, g., J&J, $3,071,000 g. July 1, '15

SPECIAL ASSESSMENT BONDS—
Park Fund Certifs., Ser. B & C—
7s, $620,711.....1898 to 1917
7s, 247,892 Ser. D&E.....1918
7s, †50,000.....1900 to 1919

WESTPORT BONDS—

WATER-WORKS BONDS—
5s, ... $75,000.....July 1, 1916

BUILDING BONDS—
5s, ... $20,000 .....July 1, 1916

FUNDING BONDS—
5s, ... $11,900.....Oct. 1, 1917

INTEREST on the Kansas City water-works bonds is payable at the National Bank of the Republic, New York City; on all other Kansas City bonds at the Ninth National Bank, New York; on the Westport water and building bonds by N. W. Harris & Co., N. Y., and on the Westport funding bonds by the New York Security & Trust Co., N. Y. C.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows the city's total municipal debt and the sinking funds held by the city against the same at the dates indicated.

	Aug. 1, '99.	*Feb.* 1, '99.	*Aug.* 15, '98.	*Aug.* 15, '97.
Total bonded debt....	$3,727,900	$3,727,900	$3,767,900	$3,690,000
Sinking funds.....	312,900	228,497	227,900	154,410
Net debt.....	$3,415,000	$3,499,503	$3,540,000	$3,535,590

The figures of total debt include the water debt, amounting in 1899 to $3,071,000.

The city has no floating debt and the surplus income received by it from the water works, after paying all operating expenses and the annual interest on the entire city debt, is now about $152,000.

A sinking fund is provided by the laws of Missouri calculated to extinguish the total debt of the city in about 20 years without reducing the amount appropriated for current expenses and improvements and without increasing taxation.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows:

Year.	*Real Estate.*	*Personal Property.*	*Merchants, Banks, etc.*	*Total*	**City Tax per $1,000.*
1899...	$50,853,825	$18,881,510	†$.....	$69,735,385	$12·00
1898...	50,454,365	13,216,725	4,138,495	67,809,585	12·00
1897....	.....	.....	.....	59,972,978	.....
1896....	44,150,790	10,924,120	3,954,950	59,029,860	13·00
1895....	44,312,230	11,069,280	.....	55,381,510	12·50
1890....	61,010,327	13,155,900	8,319,330	82,485,557	12·50
1885....	24,027,440	5,040,560	2,610,520	31,678,520	15·00
1880....	9,389,560	2,354,580	1,634,810	13,378,950	22·00

* This is the city tax proper. Property is assessed at from 30 to 40 per cent of its actual value.
† Merchants, banks, etc., included in personal property.

POPULATION.—In 1890 the population was 119.668; in 1880 it was 55.785; in 1870 it was 32.260. Population in 1899 (estimated), 180,000.

KANSAS CITY SCHOOL DISTRICT.—R. L. YEAGER, President of Board of Education. W. E. BENSON, Secretary.

This district is a distinct and separate corporation, having no connection whatever with the city or county governments.

LOANS— *When Due.*

BUILDING BONDS—
5s, ..., $60,000....July 1, 1905
4s, ..., 75,000....July 1, 1906
4s, ..., 100,000....July 1, 1907
4s, ..., 200,000....July 1, 1909
4s, ..., 150,000....July 1, 1910
4s, ..., 100,000....June 1, 1912
4s, g....., 250,000 g. July 1, 1916
3½s, g., J&J, 400,000. July 1, '19

LIBRARY BONDS—
4s, g. J&J, $200,000 g. July 2, 1914

LOANS— *When Due.*

RENEWAL BONDS—
6s, ..., $35,000.....July 1, 1900
5s, ..., 50,000.....July 1, 1901
Total debt July 1, 1899..$1,620,000
Sinking fund..... 30,000
Net debt July 1, 1899.. 1,590,000
Tax valuation 1899....70,000,000
Assessment abt. ⅔ actual valuat'n
School tax (per $1,000) '99...$8·00

INTEREST is payable at the Ninth Nat'l B'k and Kountze Bros., N.Y.

DISTRICT PROPERTY.—The value of property owned by the district (unencumbered) is $2,100,000.

KAW TOWNSHIP.—T. T. CRITTENDEN, JR., County Clerk.—Kaw is in the County of Jackson, and is nearly co-extensive with Kansas City.

LOANS.— *When Due.*

RAILROAD AID BONDS:
7s J&J, $150,000..May 20, 1903
Interest is payable in New York.
Total debt Apr. 1, 1899 $150,000
Tax valuation, real.....50,792,134

Tax valuation, p'rson'l..$5,231,215
Total valuation 1898. 56,023,349
Assessment 30% to 40% actual val.
Total tax (per $1,000) '98..$14·50
Population in 1890 was...132,716
Population in 1897 (est.)..160,000

LACLEDE CO.—W. C. JOSLYN, Treasurer.

County seat is Lebanon.

LOANS— *When Due.*

REDEMPTION BONDS—
5s, Feb. 1, $8,000....June 30, 1908
Subject to call.

REFUNDING BONDS—
4s, M&N, $55,000.....Feb. 1, 1918
Optional after Feb. 1, 1903.
Bonded debt July 1, 1898 $67,000

Ass'd valuation, real...$1,760,220
Ass'd valuation, pers'l... 601,925
Ass'd valuation, RR. &c. 475,928
Total valuation 1898....2,838,073
Assessment about ½ actual value.
Tax rate (per $1,000) '96 ..$16·50
Population in 1890 was.....14,701
Population 1898 (est.).....20,000

INTEREST on the redemption bonds is payable at the Third Nat. Bank and on the refunding bonds at the Union Trust Co., St. Louis.

LAFAYETTE CO.—F. THORNTON, Clerk.

County seat is Lexington. The bonds were issued in aid of railroads, for funding county warrants, and to pay interest on debt.

LOANS.— *When Due.*

COUNTY BONDS OF 1876:
6s, J&J, $571,800.....Jan. 1, 1901
Total debt July 1, 1899...$571,800

Tax valuation, 1898...$10,543,418
Tot. tax (per $1,000) 1897...$8·50
Population in 1890 was.....30,184
Population in 1880 was.....25,710

INTEREST is payable in New York City at the Bank of America.

LEXINGTON.—F. THORNTON, Co. Clerk.

This township is in Lafayette County.

LOANS— *When Due.*

REFUNDING BONDS—
3½s, F&A, $37,500...Aug. 1, 1919
Optional $9,000 in 1904; $9,000 in 1909; $9,000 in 1914, and $10,500 in 1919.
5s, F&A, $21,000.....Aug. 1, 1910
Optional after Aug. 1, 1900.

FUNDING BONDS—
6s, J&J, $42,500.....July 1, 1910
Optional after July 1, 1900.
6s, J&J, $66,200.....July 1, 1910
Bonded debt Aug. 1, '99. $167,200
Tax valuation 1899.....2,464,764
Total tax (per $1,000) '99..$18·00
Population in 1890 was.....7,968

INTEREST on the 3½s is payable in St. Louis, Mo.; on the other bonds at the office of the County Treasurer.

LINCOLN CO.—BRICE H. WOMMACK, Clerk.

County seat is Troy.

LOANS— *When Due.*

REFUNDING BONDS (1888)—
5s, Feb., $64,000...May 15, 1908
(Subject to call at any time.)
5s, Feb., $100,000...May 15, 1908
(Subject to call May 15, 1903.)
4s, ..., $75,000.....1919
(Subject to call after 1914.)
4s, ..., $25,000.....1919
(Subject to call after 1909.)

Total debt Feb. 1, 1899. $275,000
Sinking fund..... 34,523
Tax valuation, real.....3,464,620
Tax val'n, pers'l, RR. &c. 1,608,242
Total valuation 1898....5,072,862
State & Co. tax (per M) '98..$12·50
Population in 1890 was 18,346
Population in 1898 (est.)...22,425

INTEREST is payable in New York by National Bank of Commerce.

LOUISIANA.—W. H. GLENN, Treasurer.

This city is in Pike County. [Arrangements have been made to refund at 4 per cent $75,000 5 and 6 per cent bonds subject to call.]

LOANS— *When Due.*

REFUNDING BONDS OF 1889—
6s, Jan., $5,000.....May 15, 1901
5s., Jan., 20,000.....Mar. 1, 1909
Subject to call at any time.
5s, Jan., $50,000.....Mar. 1, 1909
Subject to call after Mar. 1, 1899
5s, Jan.. $50,000.....Mar. 1, 1909

Bonded debt July 1, '98..$125,000
Tax valuation, real..... 810,420
Tax valuation, personal. 426,801
Total valuation 1897....1,237,221
Assessment is ⅔ actual value.
State & co. tax (per M.) '97.$20·00
City tax (per $1,000)..... 15·00
Population in 1890 was.....5,090

All of the bonds are exempt from city tax.

INTEREST is payable at St. Louis.

MACON.—County seat of Macon County.

LOANS— *When Due.*
RENEWAL FUNDING—
5s, M&N, $25,000.....May 1, 1906
Total debt July 1, '98.... $32,500

Assessed valuation.....$1,100,000
Real valuation (est.).....3,400,000
Population in 1890 was.....3,371
Population in 1897 (est.).....4,500

MACON COUNTY.—P. J. BURTON, Clerk.

County seat is Macon City. The bonds described below are all in litigation.

LOANS— *When Due.*
M. & M. R. R. AID—
10s, J&J, $57,000....Jan. 1, 1882
8s, M&N, 175,000....May 2, 1882
7s, Feb., 14,000.... 1879-'80
6s, ... 29,550.... 1873
6s, Nov., $17,000.....Nov. 1, '72
6s, Sept., 19,350.....Sept. 16, '72
Total bonds July 1, 1898. $311,900
Tax valuation, 1898.....8,171,378
Population in 1890 was.....30,575

MARION.—S. A. STUCKEY, Co. Clerk.

This township is in Jasper County.

LOANS— *When Due.*
FUNDING BONDS 1891—
5s, M&N, $33,000 ....Nov. 2, 1911
Subject to call at any time.

Bonded debt Aug. 1, '99. $33,000
Tax valuation 1898.....3,030,316
Population in 1890 was.....9,323
Population in 1880 was.....5,316

INTEREST is payable at the Nat. Bank of Commerce, New York.

MASON.—WM. B. DRESCHER, Presiding Judge of Marion County.—This township is in Marion County.

LOANS— *When Due.*
RAILROAD BONDS—
5s, April, $21,000.....Part yearly
Subject to call at any time.
REFUNDING BONDS 1898—
4s, Apr., $125,000.....Jan., 1918
($40,000 optional 1903, and $85,000 optional 1908.)

Total debt Jan. 1, 1899.. $156,000
Tax val., real and per..$7,585,333
Tax val., RRs. & merch. 1,637,809
Tax valuation 1897.... 9,223,142
Population in 1890 was.... 13,720
Population in 1897 (est.).. 15,000
All bonds are payable at the Boatmen's Bank, St. Louis.

MOBERLY.—A. H. WALLER, Mayor.

Moberly is in Randolph County.

LOANS. *When due.*
REFUNDING BONDS—
6s, F&A, $500.....Aug. 1, 1903
(Subject to call.)
5s, J&J, $75,000.....July 1, 1905
Floating debt..... $6,994
Total debt Jan. 1, 1899.. 82,494

Tax valuation, real....$1,027,435
Tax valuation, person'l. 347,530
Total valuation 1898....1,374,965
Tax value is ½ of the actual value.
Tax rate (per $1,000).....$23·00
Population 1890 was.....8,215
Population in 1898 (est.)....10,000

INTEREST is payable in St. Louis at State and Third Nat. Banks.

MORGAN CO.—P. H. ANTWEILER, Treasurer.

County seat is Versailles.

LOANS. *When due.*
RAILROAD BONDS—
5s, M&N, $124,500....May 1, 1924
Subject to call after May 1, 1899
Total debt Aug. 1, 1898..$135,200
Tax valuation, real.....1,697,115

Tax val., per. and RRs... $976,491
Total valuation 1898.....2,673,606
Assessment is ¾ actual value.
Total tax (per $1,000) '96...$12·50
Population in 1880 was.....10,132
Population in 1890 was.....12,311

MT. PLEASANT.—This township is in Bates County.

LOANS— *When Due.*
REFUNDING BONDS—
4½s, ..., $140,000. 1902-1917

Bonded debt Aug. 1, 1899.$140,000
Tax valuation 1898.....1,969,000
Population in 1890 was.....3,831

INTEREST is payable at State Bank, St. Louis.

PETTIS CO.—R. H. GRAY, County Clerk.

County seat is Sedalia.

LOANS— *When Due.*
REFUNDING, 1898—
4s, ..., $270,000...May 1, 1918
Optional 45,000 1903, $100,000 1908 and $125,000 1913.
Total debt Jan. 1, 1899.. $270,000
Sinking fund..... 50,000
Net debt Jan. 1, 1899 .. 220,000

Tax valuation, real.....$8,182,900
Tax valuation, personal 2,006,820
Total valuation 1899...10,189,720
Assessment is ⅓ actual value.
State & Co. tax (per M) '98...$8·50
Population 1890 was.....31,151
Population 1899 (local est.).39,000

INTEREST is payable at New York City.

PIERCE CITY.—J. B. WILLIAMS, Clerk.

This city is in Lawrence County.

LOANS— *When Due.*
REFUNDING BONDS—
5s, M&S, $15,000...Sept. 15, 1917
(Subject to call after 1907.)
Bonded debt Jan. 1, 1899.$15,000
Assessed valuation, real.. 250,000

Assessed valuation, per'l $202,700
Total valuation 1898..... 452,700
Assessment about ⅖ actual value.
Tax rate (per $1,000) 1898.$26·50
Population in 1890 was.....2,511
Population in 1899 (est.)....3,000

INTEREST is payable at the National Bank of Commerce St. Louis.

PIERCE (TWP.)—J. E. ADAMSON, Co. Clerk.

This township is in Lawrence County.

LOANS— *When Due.*
FUNDING BONDS—
6s, Mar. 1, $2,000.....Mar. 1, 1907
Subject to call.
5s, July 1, $17,400 ...July 1, 1919
Subject to call after 1898.
5s, F&A, $30,000 .....Oct. 3, 1912
$5,000 subject to call after 1896; balance after 1901.
Interest is payable at St. Louis.

Bonded debt July 1, '98....$49,400
Township has no floating debt.
Total valuation 1898.... $607,933
Assessment is $\frac{3}{10}$ actual value.
State, county and bond tax (per $1,000) 1897.... $10·00
Population in 1890 was.....3,718

PLATTE COUNTY.—J. C. HATTON, Treas.

County seat is Platte City.

LOANS— *When Due.*
REFUNDING BONDS—
5s, Jan. 1, $51,000....Oct. 1, 1908
Subject to call at any time.
Interest payable by County Treas.
Bonded debt July. 1, '98.. $60,300
Floating debt Feb. 1, '98.. 25,000
Total debt Feb. 15, 1898.. 85,300

Tax valuation, real.....$3,529,060
Tax valuation, personal.1,595,740
Tax valuation, RR's, etc.1,053,787
Total valuation 1898....6,178,587
Assessment about ⅓ actual value.
Total tax (per $1,000).....$9·50
Population in 1890 was.....16,248
Population in 1898 (est.)....20,000

PLEASANT HILL.—GEO. A. DUNN, Co. Clk.

This township is in Cass County.

LOANS— *When Due.*
RAILROAD AID BONDS—
6s, Jan., $74,000. Jan. 1, 1913
Subject to call before maturity.
Bonded debt Sept. 1, '99. $74,000

Total valuation 1898....$890,000
Total tax (per $1,000) '97 $24·00
Population in 1890 was.....2,780
Population in 1899 (est.)....3,200

POLK.—GEO. A. DUNN, County Clerk.

Polk Township is in Cass County.

LOANS— *When Due.*
RAILROAD AID BONDS—
5s, Jan., $48,000.....Jan. 1, 1913
Subject to call before maturity.
Total debt Sept. 1, '99.....$48,000
Assessed valuation 1898..419,006

Assessment is ⅓ actual value.
Tax rate (per $1,000) 1898.$20·00
Population in 1890 was.....1,267
Population in 1880 was.....1,499
Population in 1899 (est.)....1,506

OPTIONAL.—Thirteen thousand dollars of the township's bonds are subject to call each year on January 1, 1898, 1903 and 1908.

INTEREST is payable at the Franklin Bank, St. Louis, Mo.

POPLAR BLUFF.—A. W. DAVIDSON, Mayor.

This city is in Butler County.

LOANS— *When Due.*
BRIDGE AND SEWER BONDS—
6s, F&A, $5,500.....1909
Subject to call.
6s, A&O, $1,400.....1903
Subject to call 1898
SCHOOL BONDS—
5s, ..., $20,000.....1918
Subject to call after 1908 and 1913

WATER BONDS
6s, A&O, $20,000.....Apr. 2, 1913
Optional after Apr. 2, 1903
Total debt July 1, 1898... $26,900
Total valuation 1897 783,804
Assessment is ¼@½ actual value.
City tax (per $1,000) '97....$9·20
Population in 1890 was.....2,187
Population in 1898 (est.).....6,000

INTEREST on the water bonds is payable at St. Louis; on others at the Bank of Poplar Bluff.

PUTNAM CO.—G. E. MCCUTCHEN, Treasurer.

County seat is Unionville.

LOANS— *When Due.*
RAILROAD BONDS—
5s, May, $23,500.....Oct., 1907
Subject to call at any time.
4½s, ..., $40,000.....Nov., 1917
Total debt July 1, 1898.. $73,500
Sinking fund May 15, '98 31,000
Net debt May 15, 1898.. 42,500

Tax valuation, real.....$2,386,815
Tax valuation, personal..1,257,831
Tax valu'n, railroads, etc. 273,299
Total valuation 1898....4,156,626
Assessment about 2-5 actual value.
State & Co. tax (per $1,000).$6·00
Population in 1890 was.....15,365
Population in 1897 (est.)...17,000

TAX FREE.—Bonds are exempt from taxation.

INTEREST is payable in St. Louis on the $33,500 at the Third National Bank and on the $40,000 at the Continental National Bank.

RALLS COUNTY.—J. S. BRISCOE, Clerk.

County seat is New London.

LOANS— *When Due.*
REFUNDING BONDS—
5s, Feb., $38,000....Feb. 1, 1909
Subject to call at any time.
4s, Feb., $300,000....Feb. 1, 1918
($75,000 opt. after 1903, $125,000 opt. after 1908 and $100,000 opt. after 1913.)
Total debt July 1, 1898.. $338,000

Tax valuation, real.....$2,980,045
Tax valuation, person'l.. 977,490
Tax val'n, RR. & merch. 583,774
Total valuation 1898.....4,541,309
Assessment about 40% actual val.
Total tax (per $1,000).....$16·50
Population in 1890 was....12,294
Population 1898 (est.).....16,500

INTEREST is payable at Boatman's Bank, St. Louis.

ST. CLAIR CO.—J. D. GLINN, Treasurer.

County seat is Osceola. All the bonds of this county are in litigation, and no interest is paid.

TEBO & NEOSHO R.R. AID BONDS—
10s, ..., $231,000...July 1, 1890
Bonds are for $1,000 each.

Assessed valuation, '98.$4,100,557
Population in 1890 was. 16,747
Population in 1880 was. 14,125

ST. JOSEPH.—J. F. JOHNSON, Comptroller.

St. Joseph is the county seat of Buchanan County. The city has no water debt but pays an annual rental for water purposes of $33,000.

LOANS— *When Due.*
FUNDING—
6s, F&A, $785,200....Aug. 1, 1903
4s, F&A, 406,300....Feb. 1, 1901
Past-due bonds not presented..... $5,600
Bonded debt Aug. 1, '99..1,197,100
Floating debt..... 6,649
Total debt.....1,203,749

Sinking fund..... $95,034
Net debt Aug. 1, '99.... 1,108,715
Tax valuation, real....14,764,430
Tax valuation, person'l 7,150,310
Total valuation 1899...21,914,740
Assessment about ½ actual value.
Tax rate (per $1,000) '99.. $28·00
Population in 1890 was....52,324
Population in 1899 (est.)....75,000

INTEREST is payable in New York at National Bank of Commerce.

ST. JOSEPH SCHOOL DIST.—H. H. SMITH, Secy.

The School District bonds are not a part of the municipal debt; interest is paid from county levy. The value of the school property in January, 1899, was $625,000.

LOANS— *When Due.*
BUILDING BONDS—
5s, F&A, $55,000.....Aug. 1, 1908
(Subject to call at any time.)
4s, A&O, $187,000.....Apr. 2, 1914
4s, J&J., 50,000....July 1, 1919
RENEWAL REFUNDING BONDS—
4s, M&S, $96,500.....Mar. 1, 1918
Subject to call, $21,500 after Mar. 1, 1903; $25,000, 1908, and $25,000, 1913.

Bond. debt Aug. 1, '99.. $388,500
Tax valuation, real....14,835,400
Tax valuation, personal 5,846,450
Total valuation 1898..20,681,850
School tax (per $1,000) 1899.$6·00
Population 1899 (est.).....75,000

ST. LOUIS.—{HENRY ZIEGENHEIN, Mayor. ISAAC H. STURGEON, Comptroller.

The city and county were merged in 1877, the city assuming the county's debt.

LOANS— *When Due.*
GAS CO. JUDGMENT—
4s, g. J&D, $950,000g. June 1, 1905
PURCHASE BLOCK 121—
6s, A&O, $245,000...Apr. 10, 1906
RENEWALS—
5s, g. J&J, $476,000g. Jan. 1, 1900
4s, g. A&O, 1,559,000g. Ap. 10, 1908
4s, g. M&N, £513,200g...Nov. 2, 1911
4s, g. M&N. $1,155,000g. Nov. 1, 1912
4s, g. A&O, £257,000g. Oct. 1, 1913
4s, g. J&D, $2,000,000g. June 1, 1914
4s, g. J&J, 1,985,000g. July 1, 1918

LOANS— *When Due.*
RENEWALS—(Con.)—
3-65s, g. J&D, $2,844,100g J'e 25, '07
3-65s, g. M&N, 975,000g. May 1, 1915
3-50s, g. J&D, 593,000g. June 1, 1918
3-50s, g. F&A, 275,000g. A'g. 1, 1919
3-50s, g. J&D, 12,000g. J'ne 2, 1920
3-50s, J&D, 675,000..Dec. 1, 1909

ST. LOUIS COUNTY BONDS ASSUMED.

PARK PURPOSES—
6s, g. A&O, $1,900,000g. Apr. 1, 1905

GOLD BONDS.—All the city's bonds are payable, principal and interest, in gold, except the $245,000 6s issued for purchase of Block 121.

INTEREST on all bonds is payable in New York City—on the Purchase of Block 121 6s, at the National Bank of the Republic; on the Park bonds at the National Bank of Commerce. Interest on the bonds payable in £ sterling, on those maturing in 1912, 1914 and 1915 and on the 3½s of 1909 and 1918, is payable at the National Bank of Commerce, New York, or at the National Bank of Scotland (Limited), London, at the rate of $4·8665 per pound sterling. Interest on all other bonds is payable at the National Bank of Commerce, N. Y., or at the office of J. S. Morgan & Co., London, at the option of the holder.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows St. Louis's total municipal debt and the water debt, &c.

	1899. April 10.	1896. April 13.	1893. April 10.
Total bonded debt	$19,392,278	$20,647,711	$21,376,020
Water, debt included	5,808,000	5,808,000	5,808,000

NOTE.—Under the charter the Municipal Assembly must appropriate $1,200,000 annually with which to pay debt and the interest thereon. That portion of each annual appropriation not required for the payment of the interest constitutes the sinking fund for redemption of the debt existing April 7, 1890, and bonds issued in renewal thereof. On the basis of renewing the city's bonded debt at 4 per cent, the debt for which this sinking fund was established will be extinguished in 1927.

CITY PROPERTY.—The city owns its water works, the revenue from which for water rates, permits, etc., for the fiscal year 1898-99 was $1,379,361 and net operating expenses and cost of collecting water rates were $521,250. In addition to the water works the city owns its hospitals, insane asylums and poor house, city hall, court house, jail, house of correction and work house, engine houses, markets, police stations, parks, etc.

ASSESSED VALUATION.—The city's assessed valuation (about 3-5 cash value) and tax rate have been as follows:

Years.	Real Estate and Personal Property.	—City tax per $1,000— New Limits.	New limit Increased	Old Limits	Bonded. Debt. in April
1899	$352,652,960	$9 00	$12 80	$12 80	$19,392,278
1898	353,988,510	10 00	13 80	13 80	19,732,278
1897	339,088,780	10 00	13 80	13 80	20,352,278
1896	341,087,650	10 00	13 80	13 80	20,647,711
1895	324,375,000	10 00	13 80	13 80	21,024,711
1893	284,260,790	10 00	13 80	13 80	21,376,021
1890	245,834,850	9 00	15 00	15 00	21,873,100
1886	214,427,690	5 00	10 00	17 50	22,942,000
1884	211,480,710	5 00	.....	17 50	22,507,000
1879	165,263,970	5 00	.....	17 50	22,604,000

POPULATION.—In 1890 population was 451,770; in 1880 it was 350,518; in 1870 it was 310,864.

SCHUYLER CO.—J. W. PAYTON, Clerk.

County seat is Lancaster.

LOANS— *When Due.*
REFUNDING RR.—
5s, M&S, $143,000.....1902-1912
($44,125 due every 5 years.)
Total debt Mar. 1, 1899.. $143,000
Tax valuation, real.....1,596,150
Tax valuation, personal. $775,060
Total valuation 1898...*2,371,210
Assessment is ⅓ actual value.
Total tax (per $1,000) '98..$16·90
Population in 1890 was....11,240
Population in 1898 (est.)...13,000

* These figures do not include merchants' or railway valuations.

INTEREST is payable in New York at Farmers' Loan & Trust.

SCOTLAND CO.—L. W. KINNEY, Co. Treas.

County seat is Memphis.

LOANS— *When Due.*
REFUNDING BONDS—
4½, J&D, $340,000...1902 to 1917
Bonded debt, July 1,'98... $340,000
Tax valuation 1898.....4,119,915
Assessment about ¼ actual value.
State tax (per $1,000) 1897..$2·50
County tax (per $1,000).....11·50
Average school tax..... 4·10
Population in 1890 was ...12,674

SEDALIA.—Sedalia is in Pettis County.

LOANS— *When Due.*
PARK BONDS—
4s, A&O, $21,500....April 1, 1918
REFUNDING—
4½, J&J, $178,500....July 1, 1927
Subject to call, $25,000 after 1902 and balance after 1907.
REVENUE BONDS—
6s, F&A, $8,000.....Past due
6s. ....., 10,000.....Past due
SEWER BONDS—
7s, A&O, $9,000 .....Past due

GOLD.—All the bonds are payable in gold.

TAX FREE.—All bonds issued are exempt from taxation.

INTEREST is payable in New York.

TOTAL DEBT, ETC.—City's total debt on July 1, 1898, was $227,000; sinking fund assets on Feb. 1, 1898, amounted to $32,392.

ASSESSED VALUATION in 1897 of real estate was $3,588,815; personal property, $1,199,527; total, $4,788,342; city tax (per $1,000), 1899, $8·50. Property is assessed at about 45 per cent of its actual value.

POPULATION.—The population in 1890 was 14,068; in 1880 was 9,561; in 1870 was 4,560; in 1897 (estimated) 22,000.

SEDALIA SCHOOL DISTRICT.—A. W. McKenzie, Secretary.

LOANS— *When Due.*
6s, ... , $20,000.....1905
(subject to call after July 1, 1899)
4s ....., $15,000.... 1918
(subject to call.)
REFUNDING BONDS—
4½s, ..., $23,000.....1919
4s, ..., 30,000....June 1, 1919
4s, ..., 17,000.....
(Optional $3,000 yrly. 1901, 1·03 and 1905 and $4,000 in 1902 & 1904.)
LOANS— *When Due.*
Bonded debt Dec. 1, '98..$151,000
Floating debt..... 10,000
Total debt Dec 1, 1898. 161,000
Sinking fund 10,000
Net debt Dec. 1, 1898... 151,000
Assessed valuation '98..4,554,873
Assessment abt. 50% actual value.
School tax (per $1,000) '98 $10·00
Population in 1898 (est) ..22,000

SNI-A-BAR.—F. THORNTON, County Clerk.

This township is in Lafayette Co. Five thousand dollars of bonds issued in 1870 and due in 1875 are in litigation.

LOANS— *When Due.*
REFUNDING BONDS—
5s, J&J, $5,000 ....Aug. 1, 1910
Subject to call at any time.
3½s, F&A, $29,000...Aug. 1. 1919
(Due, $7,000 in 1904, $7,000 in '09, $7,000 in '14 and $8,000 in '19.)
Bonded debt Aug. 1, 1899..$34,000
Tax valuation 1899.....775,270
Total tax (per $1,000) '99..$18·00
Population in 1890 was.....2,698
Population in 1880 was.....1,637

SPRINGFIELD.—G. W. HACKNEY, Clerk.

Springfield is in Greene County.

LOANS— *When Due.*
SEWER BONDS—
4½s, M&N, $50,000...May 1, 1911
Subject to call May 1, 1901
4½s, J&J, $50,000....July 1, 1911
Subject to call July 1, 1901
4½s, A&O, $31,000...Oct. 1, 1911
Subject to call Oct. 1, 1901
LOANS— *When Due.*
FUNDING—
4½s, ... $25,000....June 15, 1905
Interest is payable in New York.
Total debt Jan. 1, 1899..$157,800
Tax valuation 1898 7,827,104
Total tax (per $1,000) '98..$23·00
Population in 1890 was.....21,850

SULLIVAN CO.—C. B. PFEIFFER, Clerk.

County seat is Milan.

LOANS— *When Due.*
RR. REFUNDING BONDS—
5s, Feb., $9,000.....July 1, 1908
Subject to call at any time.
4s, ..., $150,000.....Feb. 1, 1918
Subject to call, $50,000 1903, $50,000 1908, $50,000 1913.
Total debt Feb. 15, 1899. $159,000
Sinking funds..... 60,000
Net debt Feb. 15, 1899.. 99,000
Tax valuation 1898.....5,205,080
Assessment is ⅓ actual value.
State & Co. tax (per M) '98$ 6·50
Population in 1890 was....19,000

INTEREST on all bonds is payable in New York.

TRENTON—{THOMAS A. MURPHY, Mayor. {J. P. WARD, City Clerk.

This city is in Grundy County.

LOANS. *When due.*
IMPROVEMENT BONDS—
5s, F&A, $14,000.....Aug. 1, 1913
REFUNDING BONDS—
4½s, A&O, $14,600...Jan. 1, 1918
$10,000 optional after 1907 and $10,000 after 1912.
Total debt July 1, 1899.. $53,000
Sinking fund..... 1,000
Tax valuation real..... $907,695
Tax valuation personal.. 321,050
Tax valuation, merch'ts. 80,000
Total valuation, 1899....1,308,745
Assessment ⅓ actual value.
City tax (per $1,000) '99.....$9·00
Population in 1890 was.....5,039
Population in 1899 (est.)... 7,000

INTEREST on the refunding bonds is payable at the New York Security & Trust Co., New York City.

VANBUREN.—T. T. CRITTENDEN, JR., Co. Clk.

This township is in Jackson County.

LOANS— *When Due.*
REFUNDING BONDS 1892—
4s, Jan. 4, $5,000.....Optional
Bonded debt Apr. 1, '99. $41,000
Tax valuation, real.....503,650
Tax valuation, porsonal..$203,930
Total valuation, 1897.... 707,580
Assessment is ⅔ actual value.
Population in 1890 was.....2,020
Population in 1880 was..... 2,124

INTEREST is payable at the Ninth National Bank, New York City.

VERNON CO.—{R. J. McGOWAN, Clerk Co. Court. {R F. LANCASTER, Treasurer.

County seat is Nevada. The $4,000 of 8 per cent railroad bonds are past due, but have never been presented for payment, and the Treasurer has been unable to trace them.

LOANS— *When Due.*
FUNDING BONDS—
4½s, M&S. $140,000.... 1908-1918
($40,000 due Sept., 1908, and $100,000 in Sept., 1918.)
8s, J&J, 4,000.....Past due
Interest is payable in New York.
Bonded debt Feb. 4,1899..$140,000
Floating debt..... 60,000
Total debt..... $200,000
Sinking fund..... 15,000
Net debt Feb. 4, 1899.... 185,000
Assessed valuation '98. 8,779,143
Assessment about ⅓ actual value.
State & co. tax (per M.)'98...$6·50
Population in 1890 was .. 31,505
Population in 1899 (est.)...42,000

WARRENSBURG SCHOOL DISTRICT.—WARREN STONE, Treasurer.

This district is situated in Johnson County.

LOANS— *When Due.*
4½s, ..., $27,500.....1918
(Subject to call 1908.)
Bonded debt July 1, 1898.$39,500
Assessed valuation '97.$3,000,000
Assessment about ⅔ actual value.
School tax (per $1,000) '97 $6·50
Population in 1898 (est.)....8,000

WASHINGTON.—This township is in Franklin County.

LOANS— *When Due.*
FUNDING BONDS—
4s, J&J, $30,000.....Sept. 1, 1912
Subject to call at any time.
Total debt July 1, 1898....$30,000
Tax valuation 1897..... 700,000
Assessment about ⅓ actual value.
Population in 1890 was.....2,725

WASHINGTON.—F. THORNTON, Co. Clerk.

This township is in Lafayette County.

LOANS— *When Due.*
FUNDING BONDS—
6s, J&J, $16,000,.....July 1, 1910
(Optional July 1, 1900.)
6s, J&J, $30,000... ..July 1, 1910
REFUNDING BONDS—
5s, F&A, $15,000.....Aug. 1, 1910
Subject to call after Aug. 1, 1900
3½s, F&A, $14,000...Aug. 1, 1919
(Opt'nal, $3,500 in 1904, $3,500 in 1909, $3,500 in 1914 and $3,500 due 1919.)
Bonded debt Aug. 1, '99. $75,000
Tax valuation, 1899.....1,127,237
Population in 1890 was.....3,048
Population in 1899 (est.)....3,600

WORTH CO.—{W. P. SPILLMAN, Clerk. {A. O. MASON, Treasurer.

Grant City is the county seat.

LOANS— *When Due.*
COURT-HOUSE & JAIL BONDS—
5s, J&D, $25,000.....Dec. 1, 1917
(Subject to call after 1902.)
Bonded debt July 1, '98 ..$25,000
Floating debt Jan. 1, 1898. 4,000
Total debt Jan. 1, 1898.. $29,000
Assessed valuation '98..2,829,248
Assessment about 40% actual val.
State & Co. tax (per M.) '96.$7·50
Population in 1890 was..... 8,738
Population in 1897 was,....10,000

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding all minor civil divisions in the State of Missouri which have reported an indebtedness of over $10,000 and which are not represented among the foregoing detailed reports. We add the population from the U. S. Census of 1890.

Location.	Bonded Debt. $	Assessed Valuation. $	Rate of Int. %	Population. 1890
Albany, Gentry Co	19,000	$550,000	6	*3,000
Aurora, Lawrence Co	15,500	441,033	5&6	6,000
Austin Township, Cass Co	68,000	575,000	5	1,395
Bates County	140,000	9 544,890	4½	32,223
Bethany, Harrison Co	35,000	.....	5,6,8	1,105
Bolivar, Polk Co	12,000	459 273	5	*3,000
Boonville, Cooper Co	10,000	1,387,700	5	4,200
Brookfield, Linn Co	35,500	1,044,326	6&8	*6,062
Brunswick, Chariton Co	10,000	.....	6	1,748
Caldwell County	13,000	5,594,902	6	15,132
Cameron, Clinton Co	14,000	650,000	5 & 6	*3,100
Canton, Lewis Co	11,500	363,268	5	*2,650
Clarksville, Pike Co	31,500	.....	5	1,186
Clinton, Henry Co	18,000	1,418,530	5	*7,000
Coldwater Township, Cass Co	26,000	400,000	5	788
Columbia, Boone Co	12,000	2,161,780	5	*5,000
Cuivre (Twp.), Pike Co	11,000	1,214,510	16·50	4,009
Dent County	15,000	1,963,124	6	12,149
Dexter, Stoddard Co	10,000	258,385	6	*1,000
Dolan Township, Cass Co	47,000	1,000,000	5	1,141
Everett Township, Cass Co	25,000	265,000	5	934
Fulton, Callaway Co	14,000	1,353,597	5&6	*5,000
Grant City, Worth Co	10,000	347,555	5	*1,250
Harrisonville, Cass Co	12,000	526,538	5	*2,500

Location.	Bonded Debt. $	Assessed Valuation. $	Rate of Int. %	Population. 1890.
Holden, Johnson Co	12,000	597,858	5	*2,800
Independence, Jackson County	75,000	2,430,010	4	*8,000
Jeddo Township, Knox Co	11,000	330,000	5	571
Kirksville, Adair Co	60,000	1,276,338	5	*7,000
LaBelle Township, Lewis Co	33,500	797,041	6	2,201
Lamar, Barton Co.	30,000	800,000	5	*3,000
Lathrop, Clinton Co	15,300	204,436	5	*1,200
Malden, Dunklin Co	10,000	257,975	6	*2,200
Memphis, Scotland Co	13,000	553,800	5	*2,500
Milan, Sullivan Co	18,000	410,526	4½	*1,800
Mineral Township, Jasper Co	39,000	2,420,670	6	2,145
Monett, Barry Co	14,800	.....	7	1,699
Mound City, Holt Co	14,000	440,297	6	*2,000
Mount Vernon, Lawrence Co	19,000	261,818	6	*1,500
Nevada, Vernon Co	31,000	730,384	5	10,204
Oregon, Holt Co	25,000	621,927	5	948
Peno Township, Pike Co	28,000	809,310	5	2,204
Pike County	30,000	8,834,669	4	26,321
Pilot Grove Township, Cooper Co	10,000	373,327	5	1,788
Plattsburg, Clinton Co	21,100	536,880	5&6	*2,000
Princeton, Mercer Co	16,500	412,121	5	*2,000
Ripley County	20,000	2,060,343	4	8,000
Rockport, Atchison County	10,000	.....	6	934
Salt Pond Township, Saline Co	30,000	1,200,000	4½	2,843
Sarcoxie Township, Jasper Co	31,500	599,240	6	2,532
Shelby County	10,000	5,421,970	6	15,642
Slater, Saline County	18,500	.....	5	33,762
Stanberry, Gentry Co.	17,000	456,773	6	*3,000
Unionville, Putnam County	18,000	.....	5	1,118
Vernon Township, Clark Co	21,300	85,600	6	682
Warrensburg (City), Johnson County	22,500	.....	4½	4,706
Warrensburg Township, Johnson Co	90,000	2,373,036	4	6,096
Wright County	10,000	2,640,491	6	14,484

* Estimate for 1897, of local authorities.

State of North Dakota.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act March 2, 1861) - March 2, 1861
Admitted as a State (Act Feb. 22, 1889) - Nov. 2, 1889
Total area of State (square miles) - - - - 70,795
State Capital - - - - - - - - Bismarck
Governor (term exp. 1st Tues. Jan. 1901) - F. B. Fancher
Secretary of State (term ends 1st Tues. Jan. 1901) - Fred. Falley
Treasurer (term ends 1st Tues. Jan. 1901) - D. W. Driscoll

Legislature meets biennially in odd years on the first Tuesday after the first Monday in January, and sessions are limited to sixty days.

HISTORY OF DEBT.—For history of State debt see STATE AND CITY SUPPLEMENT of April, 1894, page 118.

LOANS—	When Due.
CAPITOL BUILDING BONDS—	
4s, ..., $50,000	July 1, 1923
FUNDING BONDS—	
4s, M&N, $106,000	Mar. 20, 1921
HOSPITAL BONDS—	
4½s, M&N, $153,000	May 1, 1902
4s, J&J, 50,000	July 1, 1914
4s, ..., 50,000	1919
REFUNDING BONDS—	
4s, J&J, $38,600	July 1, 1915
4s, M&N, 113,000	May 15, 1920
4s, F&A, 20,000	Aug. 1, 1911
4s, J&J, 30,000	July 1, 1914
4s, J&J, 112,000	May 1, 1927
REVENUE BONDS -	
4½s, A&O, $150,000	Apr. 25, 1905
4s, M&N, 22,700	May 1, 1909
Subject to call after	May 1, 1899
CERTIFICATES OF INDEBTEDNESS.	
6s, ..., $50,000	Nov. 1, 1902

INTEREST and principal of the above bonds are payable at the Chemical National Bank in New York.

TOTAL DEBT.—The following shows the State's bonded debt, floating debt and sinking fund on the dates named:

	July 1, '98.	Jan. 1, '98.	Nov. 1, '95.	Jan. 1, '94.
Bonded debt	$845,300	$845,300	$845,807	$795,807
Floating debt	.....	90,000	130,000	.....
Sinking fund	.....	.....	20,000	.....

ASSESSED VALUATION.—The State's assessed valuation (about ⅓ actual value) has been as follows:

Years.	Real Estate.	Personal Property.	Total Ass'd Valuation.	State tax per $1,000.
1899	$72,010,059	$41,626,240	$113,636,299	$4·50
1898	65,458,290	35,672,726*	101,131,016	.....
1897	63,778,231	29,693,262*	93,471,493	4·30
1896	64,722,092	28,676,886*	93,398,978	4·30
1895	69,006,738	25,785,584	94,792,322	4·50
1894	.....	.....	83,630,553	4·50
1893	.....	.....	82,351,987	4·50

*The assessed valuation of personal property for 1899 as given above includes railroad property to the amount of $16,985,084; for 1898 it was $12,742,395 for 1897 $8,772,703 and for 1896 $7,886,030.

DEBT LIMITATION.—The limitations to the debt-making power of the State and municipalities of North Dakota are found in Article XII of its Constitution. The provisions with reference to the matter are complete and stringent, and will be found on page 121 of the STATE AND CITY SUPPLEMENT of April, 1895.

POPULATION OF STATE.—The population of North Dakota has been as follows in the years named.

1890...182,719 1880...36,909 1870...*14,181 1860...*4,837

The population in 1897 is estimated at 230,000.

*This is total for both North and South Dakota.

CITIES, COUNTIES AND TOWNS IN THE STATE OF NORTH DAKOTA.

NOTE.—*For reports not given in alphabetical order among the following, see "Additional Statements" at the end of this State.*

BARNES CO.—County seat is Valley City.

Bonded debt Jan. 1, 1899. $58,500	Total valuation 1898...$4,457,570
Sinking funds 11,497	Assessment about ½ actual value
Net debt Jan. 1, 1899..... 47,002	State & Co. tax (per M.) '98. $16·50
Assessed valuation, real. 3,160,338	Population 1890 was..... 7,045
Assessed valuation, pers. 745,546	Population in 1899 (est.)...10,000
Asses'd valuat'n, railro'd..551,686	

BISMARCK.—Bismarck is situated in Burleigh County.

The bonds issued by the city are all exempt from taxation.

LOANS—	When Due.
FUNDING—	
8s, M&N, $9,000	May 1, 1901
Interest payable in Bismarck.	
SCHOOL—	
4s, J&J, $25,000	July 1, 1908
4s, J&J, 4,000	July 1. 1909
Interest payable in Bismarck.	
Bonded debt July 1, '99. $38,000	

Floating debt (water) ...	$20,000
Total debt	58,000
Sinking fund.....	6,500
Net debt July 1, 1899....	51,500
Tax valuation 1898.....	1,167,616
Total tax (per $1,000) '98	$35·50
Population 1890 was....	2,168
Population in 1899 (est.)	3,100

BURLEIGH CO.—JOHN P. HOAGLAND, Treas'r.

County seat is Bismarck.

LOANS—	When Due.
REFUNDING BONDS—	
4s, ..., $71,000	June 1, 1918
Bonded debt July 1, '98. $157,500	
Floating debt..... 20,700	
Total debt..... 178,200	
Cash in county fund..... 10,056	

Assessed val'tion, real..	$2,149,052
Assessed valu'n, persn'l.	463,171
Assessed val., railroads.	197,532
Total valuation 1898....	2,809,755
State & co. tax (p'r M.) '98....	$18·70
Population in 1890 was.....	4,247
Population in 1896 (est.).....	6,000

CASS COUNTY.—{D. C. ROSS, Treasurer. O. J. OLSON, Auditor.

County seat is Fargo.

LOANS—	When Due.
REFUNDING BONDS—	
5s, ..., $15,000	
DRAINAGE REF'D'G BONDS—	
6s, F&A, $24,000	Feb. 1, 1905
HOSPITAL & POOR FARM—	
5s, A&O, $15,000	Oct. 15, 1910
Bonded debt Jan. 1, '99. $54,000	
Sinking fund..... 2,489	

Net debt Jan. 1, 1899..	$51,511
Assessed valu'n, real...	8,975,188
Assessed valu'n, pers'l.	3,362,082
Total valuation, 1898..	12,337,270
Assessment about ⅓ actual value.	
State & Co. tax (per M) '98.	$13·60
Population 1890 was.....	19,613
Population 1880 was.....	8,998
Population 1899 (local est.).	30,000

EMMONS CO.—EDWARD BRADDOCK, Auditor.

County seat is Williamsport.

LOANS—	When Due.
REFUNDING BONDS—	
7s, J&J, $20,000	July 1, 1902
6s, M&S. 25,000	Sept. 1, 1907
Int. paid by Chem. Nat'l B'k, N. Y., and Chase National Bank, N. Y.	
Bonded debt Jan. 1, 1899. $45,000	
Floating debt..... 15,000	
Total debt Jan. 1, 1899.. 60,000	
Sinking fund..... 7,500	

Net debt Jan. 1, 1899....	$52,500
Tax valuation, real.....	786,872
Tax valuation, personal .	340,983
Total valuation 1898....	1,127,875
Assessment about ⅓ actual value.	
State & Co. tax (per M.) '98.	$19·40
Population 1890 was.....	1,971
Population in 1895 was.....	3,500
Population in 1899 (est.)....	3,800

TAX FREE.—All bonds of this county are exempt from taxation.

FARGO—J. M. ROWE, Auditor.

Fargo is situated in Cass County.

LOANS—		When Due.
Bridges,	$20,000	1903
Bridges, &c.,	9,000	1904
Funding,	34,000	1901
Refunding	25,000	1913
Sewers,	19,000	1903
do	8,000	1902
Streets,	9,000	1901
Wa'er,	10,000	1901
Water,	10,000	1906
Water,	60,000	1911
Water & sewer	30,000	1915

Bonded debt Mar. 1, '99..	$234,000
Floating debt.....	106,139
Total debt Mar. 1, 1899..	340,139
Sinking funds.....	55,291
Net debt Mar. 1, 1899 ...	284,848
Tax valuation real.....	1,837,868
Tax valuation, personal.	501,316
Total valuation 1898....	2,339,184
Assessment about ⅓ actual value.	
Total tax (per $1,000) '97..	$60·30
Population in 1890 was.....	5,664
Population 1898 (local est.).	13,000

In addition to the above there are outstanding $40,000 water bonds which were assumed by the city upon purchasing the works. These are to be paid from water rents and not by general taxation.

GRAND FORKS—{JOHN DINNIE, Mayor. F. A. BROWN, Auditor.

This city is situated in Grand Forks County.

LOANS—	When Due.
BRIDGE BONDS—	
7s, Mar., $50,000	Mar. 1, 1909
FILTRATION BONDS—	
6s, M&S, $40,000	Sept. 1, 1914
FUNDING BONDS—	
6s, A&O, $51,000	Oct. 1, 1910
REFUNDING BONDS—	
6s, ..., $30,000	1917
SEWER BONDS—	
6s, J&J, $7,000	July 1, 1900
($2,000 due yearly) to	1901
6s, J&J, $30,000	July 1, 1902
(3,000 due yearly) to	1911.
WATER WORKS—	
7s, June, $15,000	June 1, 1905
7s, Nov., 18,000	Nov. 5, 1905

The sewer bonds in the above table are payable by special assessment on property benefited, and are subject to call.

INTEREST on the bridge bonds is payable in Grand Forks; on the city hall bonds in St. Paul, and on all other issues in New York.

BONDED DEBT on March 1, 1899, was $243,000, including a water debt of $86,000; sinking fund, $20,000; net debt, $223,000. The city owns its water works, valued in 1892 at $160,000, and other property amounting to $96,000; total city property 1892, $256,000.

ASSESSED VALUATION in 1898 was $2,093,881. Assessment is about 25 per cent of actual value. Tax rate ($1,000) in 1898 was $53·50.

POPULATION in 1890 was 4,979; in 1880, 1,705; in 1899 (estimated), 12,000.

GRIGGS CO.—IVER UDGARD, Treasurer.

County seat is Cooperstown.

LOANS—	When Due.
COURT HOUSE & JAIL—(refund'g)	
6s, M. & S, $30,000	Mar. 1, 1904
REFUNDING WARRANTS—	
6s, F&A, $20,000	Feb. 10, 1903
Bonded debt Mar. 1, 1898.. $62,000	
County has no floating debt.	

Sinking fund.....	$12,654
Net debt Mar. 1, 1898....	50,346
Cash on hand.....	22,703
Total valuation 1898....	2,010,778
Assessment about ½ actual value.	
Aver. tax (per $1,000) '97...	$33·40
Population 1890 was.....	2,817

INTEREST on the court house and jail refunding bonds is payable at the First National Bank, New York; on the seed-wheat bonds by Gilman Son & Co., New York, on the refunding warrants at the First National Bank, St. Paul, Minn.

JAMESTOWN.—Geo. C. Eager, Auditor.

Jamestown is situated in Stutsman County.

LOANS—	When Due.
School Bonds—	
7s, July 1, $50,000	May 25, 1907
Sewer Bonds (1894)—	
7s, Semi-an., $3,750	1904-1914
($1,250 due every 5 years).	
Artesian Well Bonds—	
....., $7,500	
Warrants—Funding—	
s, July 1, $5,000	Mch. 22, 1900

Interest payable at Jamestown.
Total debt Mar, 1, 1899....$17,500
School debt (additional).. 50,000
Tax valuation 1898..... 889,797
Assessment same as actual value.
Total tax rate (per M.) '97..$39·00
Population in 1890 was.....2,296

KIDDER COUNTY.—County seat is Steele.

LOANS—	When Due.
Funding Bonds—	
7s, M&N, $17,000	May 2, 1902
6s, J&J, 9,000	July 1, 1911
6s, J&D, 20,000	Dec. 15, 1914
Bonded debt July 1, 1898. $52,000	
Floating debt..... 6,636	
Total debt..... 58,636	

Assessed valuation, real $708,211
Assessed valuation, pers. 133,024
Assessed valuation, RR. 157,012
Total valuation 1898.... 998,247
Assessment is ⅓ actual value.
Aver. tax (per $1,000) '97..$33·60
Population in 1890 was..... 1,211
Population in 1880 was..... 89

INTEREST on the funding bonds due in 1902 is payable at the Nat. Park Bank, New York; on those due in 1911 at the Merchants' Exchange Nat Bank, St. Paul; on those due in 1914 at the Chase Nat.Bank, N. Y.

MANDAN.—Anton Grunenfelder, Treasurer.

This city is the county seat of Morton county.

LOANS—	When Due.
Refunding Bonds—	
5s, g., ... $15,000	1913
5s, g., M&N, 8,000	May 1, 1914
Water-wks, 10,000	Feb. 1, 1910
do 5,000	Dec. 30, 1913
Bonded debt May 1, 1898.$39,000	

Floating debt..... $414
Total debt May 1, 1898.... 39,414
Sinking funds..... 4,617
Net debt May 1, 1898 34,797
Assessed valuation 1897 .. 525,022
Assessment about ⅗ actual value.
Population in 1880 was.....1,328

MORTON COUNTY.—P. B. Wickham, Treas.

County seat is Mandan.

LOANS—	When due.
Refunding Bonds—	
5s, June, $25,000	June 1, 1913
Court House Bonds—	
7s, J&J, $35,000	July 1, 1905
Interest payable in New York.	
All issues exempt from taxation.	
Bonded debt July 1, '98. 65,000	

Floating debt..... $28,815
Total debt July 1, 1898.. 93,815
Assessed valuation 1898.2,873,214
Assessment about ⅗ actual value.
Average tax (per M.) '97....$33 30
Population 1890 was.....4,728
Population in 1898 (est.) 7,500

NELSON CO.—E. O. Engesather, Treasurer.

County seat is Lakota.

LOANS—	When Due.
County Bonds—	
7s, A&O, $10,000	Apr. 1, 1904
6s, J&J, 16,000	July 1, 1914
Refunding Bonds—	
6s, J&D, $20,000	June 1, 1915
Bonded debt Feb. 1, '99....$63,000	
Sinking fund..... 7,087	

Net debt Feb. 1, 1899.....$55,913
Assessed valuation, real.1,481,882
Asses'd val., pers. & RR. 716,768
Total valuation 1898.....2,198,650
Assessment is ¾ actual value.
State & Co. tax (per M) '98.$15·50
Population in 1890 was.....4,293
Population in 1898 (about)..6,300

TAX FREE.—All the bonds issued are exempt from taxation.

INTEREST on the county bonds due in 1904 is payable at St. Paul, Minn.; on all others at New York.

RAMSEY CO.—Henry Hale, Auditor.

County seat is Devil's Lake.

LOANS—	When Due.
Funding Bonds—	
7s, Mar. 20, $15,000	Mar. 20, 1900
6½s, M&S, 18,000	Sept. 1, 1902
6s, M&S, 5,000	Mar. 20, 1910
.... M&N, 18,000	May 1, 1915
Seed Grain Bonds—	
7s, M19&S, $30,000	Mar. 19, 1900
Bonded debt July 1, '98. $86,000	
Floating debt..... 14,194	
Total debt..... 100,194	

Cash in county funds.... $20,859
Assessed valuat'n, real..1,624,066
Assessed valuation, pers. 648,553
Assessed valuation, RR.. 167,660
Assessed valuation 1898.2,440,279
Assessment about ⅗ actual value.
Average tax (per $1,000) '97.36·50
Population 1890 was.....4,412
Population 1880 was..... 281
Population 1897 about.....7,500

INTEREST on the funding bonds is payable at St. Paul, Minn.; on other bonds at Devil's Lake.

SARGENT COUNTY.—A. C. Dewey, Treas.

County seat is Forman.

LOANS—	When Due.
Funding—	
6s, J&D, $38,000	Dec. 1, 1915
Int. paid at Chase Nat'l B'k, N. Y.	
Total debt March, 1899.. $38,390	
Sinking fund and cash.... 25,000	
Net debt Mar. 1, 1899.... 13,890	

Assessed valuat'n, real.$1,016,942
Ass. valuat'n, pers. & RR. 909,825
Total valuation 1898....1,926,767
Assessment about ⅔ actual value.
State & Co. tax (p.$1,000)'98.$10·10
Population 1890 was..... 5,076
Population 1898 about..... 7,000

STUTSMAN CO.—H. C. Flint, Treasurer.

County seat is Jamestown.

LOANS—	When due.
Road and Bridge Bonds—	
6s, g .J&J, $36,500 g.	July 1, 1903
Court House and Jail Bonds—	
6s, g..J&J, $27,000 g.	July 1, 1909
Subject to call July 1, 1899.	
Interest payable in New York.	
Bonded debt Jan. 1, 1899..$63,500	
Floating debt..... 11,572	
Total debt July 1, 1898.... 75,072	

Sinking fund.... ..... $9,392
Net debt Jan. 1, 1899.... 65,680
Assessed valuation, real.3,045,167
Asses'd val., pers. & RR.1,402,319
Total valuation 1898....4,746,486
Assessment about ½ actual value.
State & Co. tax (per M) '98..$12·00
Population 1890 was.....5,266
Population 1880 was.....1,007
Population 1899.....8,000

TOWNER CO.—D. K. Brightbill, County Auditor.

Cando is the county seat. Bonds are all tax exempt.

LOANS—	When due.
7s, g., Apr..... $4,300	1902
6s, g., Apr..... 10,000	1912
6s, g., July..... 21,000	1914
5s, g., Dec 8,000	1918
Total debt July 1, 1899....$43,338	
Sinking fund..... 3,125	
Net debt July 1, 1899..... 40,213	

Assessed valuation, real..$735,010
Assessed val'n, per'l & RR. 566,308
Total valuation 1899...$1,301,318
Assessment abt. 50% actual value.
State & Co. tax (per M.) '99..$20·40
Population in 1890 was.....1,450
Population in 1899 (est.).....7,000

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding all places in North Dakota which have reported a bonded indebtedness of over $10,000 and which are not represented among the foregoing detailed reports. We add the population from the U. S. Census of 1890.

Location.	Cash in Treasury. $	Total Debt. $	Assessed Valuation. 1898. $	Aver'ge Tax Rate. 1897. $	Population. 1890.
Benson County	9,719	28,540	1,501,079	34·80	2,460
Bottineau County	1,862	38,472	1,084,069	30·50	2,893
Cavalier County	19,010	65,829	2,290,290	30·90	6,471
Devil's Lake, Ramsey Co.	8,723	20,000	†430,262	†56·40	846
Eddy County	10,198	19,838	1,028,576	35·90	1,377
Foster County	4,223	28,594	1,590,067	19·10	1,210
Grafton, Walsh Co.	.....	30,000	533,790	..	1,594
Grand Forks County	44,693	16,430	9,192,562	36·10	18,357
Lisbon, Ransom Co.	.....	22,714	.....	.....	935
Logan County	.....	20,522	516,531	28·30	597
Mayville, Traill Co.	5,500	31,000	262,000	36·10	657
McHenry County	9,946	27,664	822,020	31·60	1,584
McIntosh County	9,845	34,072	818,074	26·70	3,248
McLean County	5,435	26,054	655,976	36·10	860
Mercer County	3,586	22,759	337,910	37·60	428
Pembina County	36,858	20,064	4,880,029	35·00	14,334
Pierce County	3,286	15,082	429,539	30·60	905
Ransom County	21,828	40,577	2,438,077	38·70	5,393
Richland County	19,336	40,788	7,186,979	26·40	10,751
Rolette County	5,057	48,419	890,490	30·70	2,427
Starke County	1,565	27,064	2,026,105	27·10	2,304
Steele County	22,543	20,176	2,667,026	22·10	3,777
Valley City, Barnes Co.	530	28,000	399,097	*5·00	1,089
Wahpeton, Richland Co.	.....	43,000	.....	..	1,510
Walsh County	38,283	34,495	6,060,482	30·60	16,587
Ward County	11,698	23,307	1,433,124	34·40	1,681
Wells County	13,372	53,299	1,842,906	27·50	1,212

* City tax rate. † For 1898.

State of South Dakota.

ITS

DEBT, RESOURCES, Etc.

Organized as a Territory (Act March 2, 1861) - March 2, 1861
Admitted as a State (Act Feb. 22, 1889) - Nov. 2, 1889
Total area of State (square miles) - - - - 76,620
State Capital, - - - - - - - - - Pierre
Governor (till Tues. aft. 1st Mon. Jan. 1901) Andrew E. Lee
Sec'y of State (till Tues. aft. 1st Mon. Jan. 1901) Wm. H. Roddle
Treasurer (till Tues. aft. 1st Mon. Jan. 1901) - John Shumber

Legislature meets biennially in odd years on the Tuesday after the 1st Monday in January, and sessions are limited to 60 days.

HISTORY OF DEBT.—For history of State debt see State and City Supplement of April, 1894, page 120.

LOANS—	When Due.
Settlement Bonds—	
4s, J&J, $50,000	Mar. 1, 1910
4s, ..., 20,000	Jan. 15, 1911
4½s, J&J, 35,800	May 1, 1902
4½s, J&J, 84,500	May 1, 1907
Deficiency Bonds—	
4½s.....$98,000	Apr. 1, 1905
Refunding Bonds—	
4s, J&J, $107,500	Sept. 16, 1909
4s, ..., 25,000	July 1, 1910
4s, ..., 15,000	Jan. 1, 1912
3½s, ..., 135,000	July 1, 1910
3½s, J&J, 92,500	Nov. 1, 1912
Soldiers' Home Bonds—	
4s, J&J, $45,000	May 1, 1909

INTEREST on the Constitutional and Settlement bonds is payable at the Seaboard Nat. Bank in N. Y.; on the 3½ per cent refunding bonds at the Chase National Bank in New York; and on all other bonds at the Chemical National Bank in New York.

TOTAL DEBT (all bonded) Jan. 1, 1899, $738,300; sinking and other funds available for payment of debt, $226,430; net debt Jan. 1, 1899, $511,869. State has taxes due and unpaid to an amount estimated at $700,000, which when collected will be available for the payment of bonded indebtedness as well as for current expenses.

ASSESSED VALUATION.—The State's valuation has been as follows:

Year.	Valuation.	Year.	Valuation.
1899	$158,722,704	1895	$121,751,151
1898	118,580,496	1894	128,046,765
1897	120,175,431	1893	136,032,840
1896	119,391,156	1892	127,377,990

TAX RATE.—In 1898 the tax rate (per $1,000) was $3·00.

DEBT LIMITATION.—South Dakota has incorporated into its Constitution very stringent provisions limiting the debt-making power of the State and its municipalities. All these provisions are found in Article XIII., and are as follows.

Section 1. Neither the State nor any county, township or municipality shall loan or give its credit or make donation to or in aid of any individual, association or corporation, except for the necessary support of the poor, nor subscribe to or become the owner of the capital stock of any association or corporation, nor pay or become responsible for the debt or liability of any individual, association or corporation; provided, that the State may assume or pay such debt or liability when incurred in time of war for the defense of the State. Nor shall the State engage in any work of internal improvement.

Sec. 2. For the purpose of defraying extraordinary expenses and making public improvements, or to meet casual deficits or failure in revenue, the State may contract debts never to exceed with previous debts in the aggregate $100,000, and no greater indebtedness shall be incurred except for the purpose of repelling invasion, suppressing insurrection, or defending the State or the United States in war, and provision shall be made by law for the payment of the interest annually, and the principal when due, by tax levied for the purpose, or from other sources of revenue; which law providing for the payment of such interest and principal by such tax tax or otherwise shall be irrepealable until such debt is paid; provided, however, the State of South Dakota shall have the power to refund the Territorial debt assumed by the State of South Dakota by bonds of the State of South Dakota.

Sec. 3. That the indebtedness of the State of South Dakota, limited by section 2 of this article, shall be in addition to the debt of the Territory of Dakota, assumed by and agreed to be paid by South Dakota.

SEC. 4. The debt of any county, city, town, school district, or other subdivision, shall never exceed *five per centum* upon the assessed value of the taxable property therein. In estimating the amount of indebtedness which a municipality or subdivision may incur, the amount of indebtedness contracted prior to the adoption of this Constitution shall be included.

SEC. 5. Any city, county, town, school district or any other subdivision incurring indebtedness shall, at or before the time of so doing, provide for the collection of an annual tax sufficient to pay the interest and also the principal thereof when due, and all laws or ordinances providing for the payment of the interest or principal of any debt shall be irrepealable until such debt be paid.

POPULATION OF STATE.—The population of South Dakota has been reported as follows in the years named.

1895.330,975 1890.328,808 1880.98,268 1870.*14,181 1860.*4,837

* This is the total for both North and South Dakota.

CITIES, COUNTIES AND TOWNS IN THE STATE OF SOUTH DAKOTA.

For reports not given in alphabetical order among the following, see "Additional Statements" at end of this State.

ABERDEEN.—C. J. HUTE, Mayor. J. A. SCHLUETER, City Auditor.

This city is situated in Brown County.

LOANS— *When Due.*
CITY HALL BONDS—
5s, ..., $15,000.....July 1, 1919
FUNDING BONDS—
7s, J&J, $10,000.....Jan. 1, 1909
REFUNDING BONDS—
6s, J&J, $20,000.....Jan. 1, 1915
5s, A&O, 23,000..One bond yearly
SEWER BONDS—
6s, ... $10,000.....July 1, 1909
Bonded debt Sept. 1, 1899..$78,000
Floating debt..... 11,523

Total debt Sept. 1, 1899. $89,523
Cash on hand, &c. 9,390
Net debt Sept. 1, 1899... 80,132
School bonds (addition'l) 45,500
Tax val'ation, real & RR. 732,150
Tax valuation, pers'l.... 299,605
Total valuation 1897....1,031,755
Total valuation 1899....1,307,423
Assessment about $^3/_5$ actual value.
Total tax (per $1,000) '97..$21·00
Population 1890 was.....3,182
Population in 1897 (est.).....4,500

INTEREST is payable at the Chemical National Bank, New York.

BEADLE CO.—Huron is the county seat.

Bonded debt Feb. 1, '99.. $45,000
Floating debt 6,255
Total debt Feb. 1, 1899.. 51,255
Assessed valuation, real.2,693,266
Assessed valuation, RR.. 431,249
Assessed valuation, per'l 490,959

Total valuation, 1898..$3,615,474
Assessment about actual value.
State and County tax (per $1,000) 1898.....$12·00
Population in 1890 was..... 9,586
Population in 1899 (est.)....10,000

BONHOMME CO.—JOSEPH ZITKA, Treasurer.

Tyndall is the county seat.

LOANS— *When Due.*
6s, A&O, $52,400.....1911
Subject to call 1901
Bonded debt Jan. 1, '99. $52,400
Assessed valuation, real. 2,479,000
Assessed valuation, per. 648,000
Assessed valu'n, RR., etc. 153,646

Total valuation 1898...$3,127,000
Assessment abt. 40% actual value.
Tax rate (State and County) (per M.) 1898.....$10·50
Average tax rate in County. 25·00
Population in 1890 was.....9,057

INTEREST is payable at the Portland National Bank.

CHAMBERLAIN.—B. C. HUDDLE, Auditor.

Chamberlain is in Brule County.

LOANS— *When Due.*
ARTESIAN WELL AND BRIDGE—
6s, J&J, $8,500....J. & J. 15, 1911
FUNDING BONDS—
6s, J&J, $20,000 .Jan. 15, 1911
REFUNDING WATER BONDS—
6s, M&S, $15,000 .. .Sept. 1, 1913
Bonded debt Mar. 1, 1896.$49,500
Water debt (included)..... 21,000

Floating debt..... $300
Total debt Mar. 1, 1896.. 49,800
Tax valuation, real..... 162,492
Tax valuation, personal.. 59,231
Total valuation 1895..... 221,723
Assessment about $^1/_4$ actual value.
Total tax (per $1,000) ..... $64·00
Population in 1895 was.....918
Population in 1890 was.....939

INTEREST on $5,000 of bridge bonds due July 15, 1911, is payable at Chamberlain; on all other bonds at New York.

CUSTER COUNTY.—W. A. SMITH, Auditor.

County seat is Custer.

LOANS— *When Due.*
FUNDING BONDS—
7s, Apr. an., $26,569.Apr. 1, 1900
6s, M&N, 20,000.May10,1906
REFUNDING BONDS—
6s, M&N, $20,000 ..May 10, 1901
Interest payable at Custer.
Bonded debt July 1, 1899..$66,569
Floating debt..... 106,481

Total debt.....$173,050
Sink'g f'ds and oth. assets 169,086
Net debt July 1, 1899.... 3,964
Tax valuation 1899.....1,098,099
Assessment about $^1/_2$ actual value.
State & co. tax (per M.) '99..$23·20
Population 1895 was.....3,326
Population 1899 (est.).....4,600

DAVISON CO.—L. W. CHAMPLIN, Auditor.

County seat is Mitchell.

LOANS— *When Due.*
REFUNDING BONDS—
7s, J&J, $2,500.....July 1, 1905
6s, M&N, 28,000.....Nov. 1, 1914
6s, A&O, 20,000.....Oct. 1, 1915
Bonded debt Feb. 1, '99. $50,500
Tax valuation, real..... 1,783,444

Tax valuation, pers'l... $398,460
Total valuation 1898... 2,181,934
Assessment about $^2/_5$ actual value.
State & Co. tax (per M.) '98.$11·50
Population 1895 was.....5,934
Population 1890 was.....6,814
Population 1880 was.....3,010

INTEREST on the 7 per cent bonds and on the 6s of 1914 is payable at the County Treasurer's office; on the 6s of 1915, by N. W. Harris & Co., New York City.

OPTIONAL—All bonds are subject to call; the 7s at any time and the 6s ten years before maturity.

GRANT COUNTY—N. FORSBERG, Auditor.

County seat is Millbank.

LOANS— *When Due.*
FUNDING BONDS—
5½s, $94,000.....Apr. 6, 1916
Optional after Apr. 6, 1906.
Bonded debt July 1, '98.. $94,000
Tax valuation 1898.....2,192,496

Assessment about $^1/_3$ actual value.
Total tax (per $1,000) '98..$13·00
Population in 1897 (est.)....10,000
Population 1895 was.....7,682
Population 1898 (est.).....8,500

LAWRENCE CO.—WM. A. ZINK, Auditor.

County seat is Deadwood.

REFUNDING BONDS—
5s, ...$112,000....July 1, 1919
Subject to call July 1, 1909
Bonded debt July 1, '99.. $478,950
Bonds are exempt from taxation.
Tax valuation, real $3,474,472

Tax valuation, personal. $937,941
Total valuation 1899 4,412,413
Assessment about $^1/_4$ actual value.
State & Co. tax (per M.) '99.$25·00
Population 1890 was 11,673
Population 1899 (est.).....26,000

TAX FREE—Bonds of this county are exempt from taxation.

MARSHALL CO.—GEO. C. DUNTON, Treasurer.

County seat is Britton.

LOANS— *When Due.*
REFUNDING BONDS—
6s, ..., $9,000.....July 1, 1907
Bonded debt Jan. 1, '99 . $34,500
Floating debt..... 27,000
Total debt Jan. 1, 1899.. 61,500
Sinking fund..... 3,500
Net debt Jan. 1, 1899.... 58,000

Tax valuation, real.....$1,154,587
Tax valuation, personal. 275,625
Tax valuation, RRs. &c.. 144,453
Total valuation 1898....1,574,665
Real valuation. 5,000,000
Total tax (per $1,000) '98..$15·20
Population in 1890 was.....4,544
Population in 1899 (est.).....6,000

MEADE COUNTY.—W. A. MCMICHAEL, A'd'r.

County seat is Sturgis.

LOANS— *When Due.*
REFUNDING BONDS—
5s, M&N, $107,500....May 1, 1907
Subject to call at any time.
5s, ..., $24,500.....1919
Interest on 5s of 1909 is payable at Fourth National Bank, N. Y.

Bonded debt July 1, '99. $132,000
Floating debt..... 84,267
Sinking funds..... 8,436
Net debt July 1, 1899... 207,831
Tax valuation 1899.....1,996,202
State & Co. tax (per M.) '99.$18·20
Population 1898 (est.).....6,500
Population 1890.... 4,640

MILLBANK.—J. E. TRURAN, Auditor.

This city is in Grant County.

LOANS— *When Due.*
REFUNDING BONDS—
5s, ..., $10,000.....1908
(Subject to call after 1903.)
5s, ... , $13,000..... 1913
(Subject to call after 1908.)
Bonded debt Jan. 1, 1899.$23,000

Floating debt..... $6,150
Total debt Jan. 1, 1899... 29,150
Assessed valuation 1898..167,896
Assessment about $^1/_5$ actual value.
Tax rate (per $1,000) 1898.$43·60
Population in 1890 was.....1,207
Population in 1899 (est.)....1,800

MINNEHAHA CO.—H. W. SMITH, Auditor.

County seat is Sioux Falls.

LOANS— *When Due.*
COURT HOUSE BONDS—
4½s, A&O, $40,000....Apl. 1, 1904
4½s, A&O, 40,000....Apl. 1, 1909
REFUNDING BONDS—
5s, A&O, $9,360.....Feb. 1, 1900
Interest payable in New York.
Bonded debt Jan. 1, '99....$89,360
Sinking fund..... 10,000

Net debt Jan. 1, 1899..... 79,360
Tax valuation, real....$5,151,162
Tax valuation, person'l. 1,057,571
Tax val'tion, RRs., etc. 551,514
Total valuation 1898.... 6,760,247
Assessment is $^2/_5$ actual value.
State & Co. tax (per M.) '98..$13·50
Population 1890 was.....21,879
Population 1899 (est.).....25,000

INTEREST on the refunding bonds is payable at the Chemical National Bank, N. Y.; on the court-house bonds by Messrs. Farson, Leach & Co., New York City.

MITCHELL.—THOMAS FULLERTON, Mayor. H. R. KIBBEE, Treasurer.

Mitchell is situated in Davison County.

LOANS— *When Due.*
REFUNDING BONDS—
4½s, F&A, $19,500...Feb. 1, 1919
Subject to call Feb. 1, 1909
REFUNDING WATER BONDS—
4s, ..., $45,000..... .. ..
Interest payable at City Treasury.
Total debt Mar. 1, 1899.. $69,500
Water debt (included)..... 50,000

Tax valuation, real..... $591,890
Tax valuation, personal. 197,727
Tax valuation, railroads 23,589
Total valuation 1898.... 813,202
Real valuation.....2,500,000
Total tax (per $1,000) 1898.$38·60
Population in 1895 was.....2,579
Population in 1890 was.....2,217
Population in 1898 (est.). ...3,550

PENNINGTON CO.—P. F. MCMAHON, A'ditor.

County seat is Rapid City.

LOANS— *When Due.*
FUNDING BONDS—
7s, July, $19,400....July 1, 1903
6s, M&S, 20,000....Mar. 1, 1907
REFUNDING BONDS—
4s, ..., $18,500.....July 5, 1909
Bonded debt Sept. 18, '99..$57,900
Floating debt.....142,972
Total debt Sept. 18, 1899..200,872

Cash in treasury..... $13,325
Tax valuation, real.....1,779,607
Tax valuation, person'l..1,163,936
Total valuation in 1899 2,943,543
Assessment same as actual value.
State and Co. tax (per M) '99.$19·70
Population in 1890 was.....6,540
Population in 1899 (est.).....9,000

INTEREST on the funding bonds due in 1903 is payable at the Co. Treasurer's office; on other bonds by Kountze Bros., N. Y.

RAPID CITY.—E. L. HURLBUT, Auditor.

Rapid City is situated in Pennington County.

LOANS— *When Due.*
REFUNDING WATER BONDS—
5s, M&S, $51,000...Sept. 18, 1919
Subject to call Sept. 18, 1909
7s, J&J, $40,000.....Aug. 1, 1906
6s, M&N, 5,000.....May 1, 1911
Bonded debt Sept. 1, 1899..$96,000
Water debt (included)..... 51,000
Floating debt 47,000

Total debt Sept. 1, 1899.. $143,000
Tax valuation, real..... 694,354
Tax valuation, personal. 221,003
Tax valuation, railroads. 9,933
Total valuation 1898..... 925,290
Assessment ½ actual value.
Total tax (per $1,000) '99..$27·20
Population 1890 was.....2,128
Population 1899 (est.).....2,500

INTEREST on the 6 per cent bonds is payable at the Hanover Bank, New York City; on others at Rapid City, S. D.

ROBERTS CO.—J. F. SCHWANTES, Auditor.

Sisseton is the county seat.

LOANS— *Amount.*
7% funding bonds.....$20,000
6% refunding bonds..... 12,000
Bonded debt Jan. 1, 1899. 32,000
Floating debt..... 22,122
Total debt Jan. 1, 1899.... 54,122
Sinking fund..... 2,733
Net debt Jan. 1, 1899..... 51,389

Tax valuation, real..... $647,569
Tax valuation, RR., &c.. 123,678
Tax valuation, personal. 461,283
Total valuation 1898....1,232,530
Assessment about $^1/_3$ actual value.
State & city tax (per M.) '98.$17·00
Population in 1890 was..... 1,997
Population in 1899 (est.)...14,000

SIOUX FALLS.—L. M. ESTABROOK, Auditor.

Sioux Falls is situated in Minnehaha County.

LOANS— *When Due.*
BRIDGE BONDS—
7s, Nov., $12,000.....Nov. 1, 1903
6s, July, 8,000.....July 1, 1906
FUNDING BONDS—
7s, July, 35,000.....July 2, 1903
7s, Jan., 10,000.....Jan. 1, 1904
7s, Aug., 17,500.....Aug. 1, 1905
5s, J&J, 178,500.....Jan. 1, 1910

RAILROAD AID BONDS—
7s, Mch., 60,000.....Mar. 9, 1907
Bonded debt Apr. 1, '98. $321,000
Tax valuation, real.....1,710,333
Tax valuation, personal. 492,405
Total valuation 1898.....2,202,738
Assessment about ¼ actual value.
Tot. tax rate (per $1,000) '96.$38·50
Population in 1895 was..... 9,002
Population in 1890 was.....10,177

INTEREST on 7 per cent funding bonds due in 1903 is payable at the City Treasurer's office; on the 5 per cent funding bonds at Seaboard National Bank, New York, and on all other bonds at the Chemical National Bank, New York.

WATERTOWN.—J. J. CLUTTON, Mayor.

This city is in Codington County.

Total debt Aug., 1897... $130,000
Tax valuation 1893.....1,200,000
Real valuation (estim'd).2,400,000

Population in 1895 was.....2,709
Population in 1890 was.....2,672
Population in 1880 was..... 746

YANKTON.—{A. M. ENGLISH, Mayor. L. M YEATMAN, Clerk.

This city is the county seat of Yankton County.

LOANS—	When Due.
PARK BONDS—	
6s, ..., $6,000	1902
6s, ..., 31,000	1913
WATER BONDS—	
6s, ..., $18,000	1903
SCHOOL BONDS—	
5s, ..., $10,000	1912
5s, ..., 10,000	1917
5s, A&O. 10,000	1917

▶ Optional after 10 years.
Bonded debt Jan. 1, '99.. $142,000

Sinking fund	$3,500
Nebt debt Jan. 1, 1899	138,500
Water debt (included)	21,000
Assessed valuation, real.	888,905
Assessed valuation, personal	177,200
Total valuation 1898	1,066,105
Assessment about ½ actual value.	
Total tax (per $1,000) 1898	$42·00
Population in 1890 was	3,670
Population in 1899 (est.)	5,000

YANKTON CO.—A. W. PETTERSON, Treas.

County seat is Yankton.

LOANS—	When Due.
RAILROAD BONDS—	
4½s, M&N, $305,700	May 1, 1913
Subject to call at any time.	

Total debt Jan. 1, 1899.. $299,800
Sinking fund 11,874
Net debt Jan. 1, 1899 287,926

Assessed valuation '98..$3,566,752
Assessment about ½ actual value.
State & co. tax (per M.) '98.$17·00
Population in 1895 was 11,305
Population in 1890 was 10,444
Population in 1899 (est) 14,000

INTEREST is payable at the Chemical National Bank, New York.

ADDITIONAL STATEMENTS.

We give below the bonded debt, warrants outstanding, and cash in treasury on July 1, 1898, the assessed valuation for the year 1898, and the population according to the State census of 1895, of all counties in South Dakota reporting a debt of $10,000 or over, which are not included among the foregoing.

Location.	Bonded Debt. $	Warrants Outstand'g. $	Cash in Treas'y. $	Assessed Valu'n. $	Population.
Butte County	14,848	24,130	3,781	532,157	1,575
Campbell County	28,500	8,925	7,104	952,368	4,303
Codington County	35,000	19,056	23,943	3,024,225	7,096
Day County	15,000	15,400	20,636	2,911,165	10,561
Douglas County	19,000	25,368	13,710	1,464,887	4,758
Edmunds County	31,000	330	12,822	1,489,944	3,740
Fall River County	40,000	121,096	12,185	1,366,452	4,168
Hanson County	20,000	8,1[illegible]2	10,330	1,830,7[illegible]3	4,606
Hughes County	167,000	24,720	13,769	1,955,892	3,180
Hyde County	23,000	10,974	10.318	798,725	1,333
Lake County	30,000	.....	26,160	2,594,388	7,680
McCook County	20,000	1,257	20,161	2,377,163	7,206
Miner County	10,000	.....	17,090	2,115,458	5,015
Potter County	10,000	4,462	16,185	1,106,478	2,464
Sully County	10,000	.....	11,125	1,115,661	1,641
Turner County	20,000	.....	42,202	3,925,813	11,837
Union County	15,000	1,127	34,963	2,934,346	10,515
Walworth County	10,000	4,387	2,429	758,116	2,480

State of Nebraska.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act May 30, 1854) - May 30, 1854
Admitted as a State (Act April 19, 1864) - March 1, 1867
Total area of State (square miles) - - - 76,840
State Capital, - - - - - - - - Lincoln
Governor (term exp. Th. aft. 1st Tu. Jan. '01) Wm. A. Poynter
Secretary of State (till Thur. aft. 1st Tues. Jan. 01') W. F. Porter
Treasurer (till Thurs. after 1st Tues. Jan.'01) John B. Meserve.

Legislature meets biennially in odd years on the 1st Tuesday of January, and sessions "shall *not be less* than sixty days," but are not otherwise limited. Members of the Legislature "shall not receive pay for more than 60 days at any one sitting, nor more than 100 days during their term."

HISTORY OF DEBT.—For history of the State debt see STATE AND CITY SUPPLEMENT of April, 1894, page 122.

On Dec. 1, 1898, the State bonded debt was $153,267 and the general fund warrants outstanding amounted to $1,571,684. The table below shows the bonded debt on the dates mentioned.

TOTAL DEBT, ETC—The subjoined statement shows Nebraska's total bonded debt outstanding and in the school fund, and the assets held against the same, on each of the dates named.

Bonds—	Dec. 1, '98.	Dec. 1, '97.	Dec. 1, '96.
Bonds outstanding	.....	.....	$123,000
Bonds in permanent school fund	$153,267	$261,267	326,267
Total funded debt	$153,267	$261,267	$449,267
Offsets—			
Cash in treasury	.....	$81,943	$317,840
Delinquent sink'g fund, taxes, &c.	.....	....	276,091
Total resources	.....	.....	$593,931

PERMANENT SCHOOL FUND.—In addition to the $153,267 35 of State bonds mentioned above, the school fund held Dec. 1, 1898: cash, $2[illegible]8,468; United States bonds, $15,000; sundry State of Nebraska county bonds, $3,033,029; total of all, $3,439,764 38.

ASSESSED VALUATION.—The total assessed valuation (about 25 per cent of true value) and tax rate per $1,000 have been:

Years.	Total Assessed Valuation.	Tax rate per $1,000	Years.	Total Assessed Valuation.	Tax rate per $1,000
1898	$167,830,822	....	1888	$176,012,820	$7 50
1897	165,193,736	....	1887	160,506,266	8 12½
1896	167,078,270	$7 11	1886	143,932,570	7 62½
1895	171,468,207	....	1884	126,615,886	7 69½
1894	183,717,498	6 84	1883	110,543,644	7 40
1893	194,733,124	6 49	1882	98,537,475	....
1892	186,432,376	7 00	1881	93,142,456	....
1890	184,770,304	6 24	1880	90,499,618	....
1889	182,763,538	6 50	1870	75,467,398	....

DEBT LIMITATION.—Nebraska has carefully provided in its Constitution against creating State indebtedness, but has left city and other municipal indebtedness chiefly in the care of the Legislature.

STATE indebtedness is restricted to $100,000 to meet casual deficits in revenues, except in case of invasions, &c., while the loaning by the State of its credit is prohibited. The sections of the Constitution which have reference to these matters will be found in the STATE AND CITY SUPPLEMENT of April, 1895, pages 124 and 125.

POPULATION OF STATE.—The population of Nebraska has been as follows in the years named:

1890	1,058,910	1870	122,993
1880	452,402	1860	28,841

CITIES, COUNTIES AND TOWNS IN THE STATE OF NEBRASKA.

Messrs. Kountze Brothers of New York City are fiscal agents for the State of Nebraska and pay interest on all city, town, county and school district bonds.

ADAMS COUNTY.—J. N. LYMAN, Treas.

County seat is Hastings.

LOANS—	When Due.
COURT HOUSE AND JAIL—	
5s, ..., $64,000	July 1, 1909
Subject to call after July 1, 1899	
RAILROAD BONDS—	
5s, ..., $125,000	May 1, 1908

Total debt May 1, 1899. $189,000
Sinking fund 88,000
Total valuation 1898 2,669,548
Population in 1890 was 24,303

AURORA.—C. S. HULL, City Clerk.

This city is in Hamilton County.

LOANS—	When Due.
REFUND. WATERWORKS BONDS—	
4s, J&J, $25,000	1919
6s, A&O, 5,000	Oct. 1, 1911
Subject to call at any time.	
AURORA SCHOOL DISTRICT—	
6s, ..., $5,000	July 1, 1909
subject to call after July 1, 1899	

AURORA PRECINCT RAILROAD AID BONDS—
8s, ..., $8,000 ....Jan. 1, 1900
City debt Aug. 1, 1899 $30,000
School district debt 5 000
Precinct debt 8,000
Total tax (per $1,000) abt..$29·71
Population 1890 was 1,862
Population in 1899 (est.) 2,300

BEATRICE.—T. H. BURKE, City Clerk.

Beatrice is the county seat of Gage County.

The K. C. & B. RR. bonds are in litigation.

LOANS—	When Due.
FUNDING BONDS—	
6s, M&S, $8,000	Sept. 7, 1905
Subject to call at any time.	
CURBING BONDS—	
6s, ann., $18,959	1896-1901
K. C. & B. RR. BONDS—	
6s, M&N, $50,000	Nov. 1, 1909
Subject to call at any time.	
SEWER BONDS—	
6s, Jan., $8,500	Jan. 1, 1910
Subject to call at any time.	
6s, Jan., $16,000	Jan. 2, 1911
Subject to call at any time.	
PAVING BONDS—	
6s, J&D, $20,000	June 1, 1909
Subject to call at any time.	
6s, J&J, $12,000	Jan. 1, 1910
Subject to call at any time.	
6s, J&J, $19,000	July 1, 1910
Subject to call at any time.	
6s, F&A, $5,000	Aug. 1, 1910
Subject to call at any time.	
6s, M&N, $4,000	Nov. 1, 1911
Subject to call at any time.	
6s, F&A, $3,000	Aug. 1, 1912
Subject to call at any time.	
6s, ann., $15,000	Aug. 1, 1900
6s, ann., 6,160	Sept. 1, 1900
6s, ann., 24,158	June 1, 1901
6s, ann., 7,200	Dec. 1, 1901
WATER WORKS BONDS—	
6s, Mar., $80,000	Mar. 9, 1906
Subject to call at any time.	
6s, July, $10,000	July 1, 1910
Subject to call at any time.	
5s, M&N, $35,000	Nov. 2, 1911
Subject to call at any time.	
BEATRICE SCHOOL DIST. BONDS.	
6s, J&D, $19,000	Dec. 1, 1899
($1,000 due yearly) to Dec. 1, 1917	
6s, ..., $6,000	Oct. 1, 1900
($500 due yearly)	to 1911
6s, ..., $20,000	Aug. 1, 1900
($1,000 due y'rly) to Aug. 1, 1919	
6s, M&S, $15,000	Sep. 1, 1901
($1,000 due yearly) to Sep. 1, 1915	
BEATRICE PRECINCT LOANS—	
Railroad Bonds—	
8s, ..., $20,000	Jan. 1, 1900

INTEREST is payabl by Kountze Bros., New York City.

TOTAL bonded debt February 1, 1899, was $394,673; floating debt, $28,196; judgments, $2,832; total debt, $425,702, of which water debt was $125,000; total bonded debt of the school district on April 1, 1898, which is entirely separate from the city debt, was $67,000, and the floating debt, $15,000. Tax rate of school district in 1897 was $26·00.

POPULATION in 1890 was 13,836; in 1880 was 2,447.

BLAIR.—{JOHN McQUORRIE, Mayor. HENRY MENCKE, City Clerk.

County seat of Washington County.

LOANS—	When due.
COURT HOUSE BONDS—	
6s, J&J, $5,000	July 1, 1909
Subject to call at any time.	
WATER WORKS BONDS—	
7s, Aug., $20,000	Aug. 10, 1905
Subject to call at any time.	

Total debt Feb. 1, 1899 $25,000

Tax valuation, real $153,085
Tax valuation, personal 85,916
Total valuation 1898 239,001
Assessment ⅓ actual value.
Total tax (per $1,000) '98..$57·40
Population 1890 was 2,069
Population 1880 was 1,317
Population 1899 (estimated) 3,500

INTEREST is payable in New York by Kountze Brothers.

TAX FREE.—Bonds of this city are exempt from taxation.

BLAIR SCHOOL DISTRICT.—H W. McBride, Sec'y.

LOANS—	When Due.
$10,000	1903
32,000	1919-1920
Subject to call 1909-1910.	

Bonded debt Sept. 1, '99..$42,000
Sinking fund 5,000
Tax valuation 442,848
Population in 1899 was 4,000

BOONE COUNTY.—County seat is Albion.

LOANS—	When Due.
COURT HOUSE BONDS—	
5s, May, $25,000	May 1, 1916
Subject to call after 1906.	
RAILROAD BONDS—	
8s, Jan., $33,000	Jan. 7, 1901
Interest is payable in New York.	

Total debt Jan. 1, 1898 $58,000
Sinking funds 11,000

Net debt Jan. 1, 1898 $47,000
Tax valuation, real 1,051,403
Tax valuation, personal 326,082
Tax valuation, railroads 180,959
Total valuation 1897 1,558,444
Total valuation 1898 1,617,378
Total tax (per $1,000) 28·875
Population in 1890 was 8,683
Population in 1898 (est.) 13,000

The assessed valuation of property is not to exceed 15 per cent of the actual value.

BOYD COUNTY.—E. G. BARNUM, Co. Clerk.

County seat is Butte.

LOANS—	When Due.
FUNDING BONDS—	
6s, J&J, $20,000	Jan. 2, 1915
Subject to call after Jan. 2, 1905	
Interest payable at County Treas.	

Bonded debt Feb. 1, 1899..$20,000

Total debt Feb. 1, 1899 $60,000
Tax valuation 1898 295,693
Assessment about ⅓ actual value.
Tax rate (per $1,000) '98.$27·12½
Population in 1898 (est.) 7,500

BUFFALO COUNTY.—County seat is Kearney.

LOANS— *When Due.*
COURT HOUSE BONDS—
5s, J&J, $45,000.....Jan. 1, 1910
Subject to call after Jan. 1, 1910
FUNDING BONDS—
5s, M&N, $25,000.....May 1, 1900
REFUNDING BONDS—
5s, ..., $54,000.....1919
Subject to call after 1909.

Bonded debt Feb. 1, '99. $124,000
Sinking fund..... 6,000
Net debt Feb. 1, 1899.... 118,000
Tax valuation 1898.....2,747,675
Assessment about 1/9 actual value.
County tax (per $1,000) '98 $17·00
Population in 1890 was 22,160
Population in 1899 (est.)...25,000

INTEREST is payable at Kearney, Neb.

BURT COUNTY.—J. F. PIPER, Treasurer.

County seat is Tekamah.

LOANS— *When Due.*
FUNDING BONDS—
3s, J&J, $105,000.....July 1, 1901
Total debt Mar. 1899... $105,000
Tax valuation, real.....2,123,985
Tax valuation, personal. 655,026

Total valuation 1898...$2,963,505
Assessment is 1/3 actual value.
Total tax (per $1,000)... 21·08
Population 1890 was.....11,069
Population 1896 (est.).....15,000

INTEREST is payable by Kountze Bros., New York City.

BUTLER CO.—FRANK E. DIEFENDORF, Co. Cl'k.

County seat is David City.

LOANS— *When Due.*
COURT HOUSE BONDS—
5s, J&J, $25,000.... July 1, 1909
REFUNDING BONDS—
5s, J&J, $89,000.....Jan. 1, 1912
Total debt Sept. 1, 1899..$114,000

Total valuation 1898...$2,210,125
Assessment abt. 15 p. c. actual val.
State & co. tax (per M.) '97..$24·70
Population 1890 was.....15,454
Population 1899 (est.).....17,000

TAX FREE.—All bonds of this county are exempt from taxation.

CASS COUNTY.—A. R. EIKENBARY, Treasurer.

County seat is Plattsmouth.

LOANS— *When Due.*
COURT HOUSE BONDS,
5s, Jan., $80,000.....Jan. 1, 1910
Subject to call after Jan. 1, 1900
Bonded debt Jan. 1, 1899..$80,000
Sinking fund..... 12,000

Tax valuation, real, '98 $2,828,608
Tax valuation, per'l, '98. 1,522,451
Total valuation 1898... 4,351,059
Assessment about 1/5 actual value.
State & co. tax (per M.) '98.$22·75
Population in 1890 was....24,080

INTEREST on all bonds county is payable in New York.

CENTRAL CITY.—J. R. RATCLIFFE, Chairman Finance Committee.

County seat of Merrick County.

LOANS— *When Due.*
6s, , $4,000.....1907
Subject to call at any time.
REFUNDING BONDS—
4s, , $25,000.... 1919
Optional, $10,000, 1904, and $15,000 in 1909.

Total debt Sept. 18, 1899..$29,000
Total valuation 1899.....175,000
Assessment less 1/4 actual value.
Tax rate per $1,000) '98....$76·20
Population in 1890 was.....1,368
Population in 1899 (est.)....1,800

INTEREST is payable in New York City.

COLUMBUS.—WM. BECKER, Clerk.

Columbus is in Platte County.

LOANS— *When Due.*
WATER WORKS—
7s, May 1, $25,000.....May 1, 1906
Subject to call at any time.
3s, Nov. 1, $10,000....Nov. 1, 1908
Subject to call at any time.
BRIDGE BONDS—
6s, May 1, $8,000.....May 1, 1909
6s, Dec. 1, 30,000.....Dec. 1, 1917
WATER BONDS—
7s, ..., $2,500.....May 1, 1914

REFUNDING BONDS—
4½s, M&S, $37,500...Mch. 1, 1919
Subject to call after Mch. 1, 1909
Total debt Mar. 1, 1898 ...$75,500
Tax valuation 1899.....373,423
Assessment about 1/6 actual value.
Total tax (per $1,000)..... $53·00
Population 1890 was..... 3,134
Population 1880 was..... 2,131
Population in 1898 (est.).. 4,200

CUMING CO.—H. KOCH, Treasurer.

West Point is the county seat.

LOANS— *When Due.*
REFUNDING BONDS—
4½s, A&O, $65,000....Oct. 1, 1910
Subject to call after 1900.
WEST PT. PRECINCT BONDS, (ref.)
6s, J&J, $30,000.....July 1, 1915
Subject to call after July 1, 1905

Bonded debt Jan. 1, 1899..$65,000
Precinct bonds (add'l).. 30,000
Total valuation 1898....2,189,377
Assessm't abt. 1/5 to 1/7 act'l value.
State & co. tax (per M) '98..$21·50
Population 1899 (est.).....15,500
Population 1890 was.....12,265

DAKOTA CO.—GEO. C. BILLE, State & Co. Clk.

County seat is Dakota.

Bonded debt Jan., 1899..$125,000
Floating debt. 15,000
Total debt Jan., 1899..... 130,000
Tax valuation 1898.....1,469,003

Assessment about 1/4 actual value.
State & Co. tax (p. M.) '98.$27·12½
Population in 1890 was 5,386
Population in 1899 (est.)....10,000

INTEREST is payable at Farmers' Loan & Trust Co., New York, and at State Treasurer's office, Lincoln, Neb.

DODGE COUNTY.—C. A. MANVILLE, Clerk.

County seat is Fremont.

LOANS— *When Due.*
BRIDGE BONDS—
7s, Mar. 1, $10,000 ...Mar. 1, 1902
REFUNDING COURT HOUSE—
4s, ..., $26,000 .....Sept 1, 1919
Subject to call Sept. 1, 1909.
REFUNDING—
5s, J&J, $100,000.....July 1, 1910
subject to call after July 1, 1900

4½s, J&D, $55,000..Dec. 15, 1910
Total debt Sept 1, 1899.. $191,000
Total valuation 1899....3,066,916
Ass'ment real & pers'al 1/4 act. val.
State & Co. tax (per M) '99.$27·87½
Population 1890 was.....19,260
Population 1880 was.....11,263
Population 1899 (est).....25,000

INTEREST is payable by Kountze Bros., New York City.

DOUGLAS CO.—{D. M. HAVERLY, Clerk. {GEO. HELMROD, Treasurer.

The county seat is Omaha.

LOANS— *When Due.*
EXPOSITION BONDS
4½s, J&J, $100,000...Jan. 1, 1918
FUNDING BONDS—
4½s, J&J, $180,000...Jan. 1, 1918
ROAD IMPROVEMENTS—
4½s, J&J, $150,000...July 1, 1912
REFUNDING BONDS—
5s, J&J, $268,000.....July 1, 1907
5s, J&J, 158,000.....July 1, 1911
4½s J&J, 119,000.....July 1, 1915
Subject to call after July 1, 1905

Interest payable in New York City.
Bonded debt Feb. 1, '99. $975,000
Floating debt..... 40,000
Total debt Feb. 1, 1899. 1,015,000
Tax valuation, real.....17,275,793
Tax valuation, personal 3,350,717
Total valuation 1899...20,626,510
Assessment about 1/3 actual value.
State & co. tax (per M.) '99.$24·77½
Population 1890 was.....158,008
Population 1897 (est.).....160,000

FAIRBURY.—

This city is the county seat of Jefferson County.

LOANS— *When due.*
RAILROAD BONDS—
6s, July, $10,000.....July 1, 1907
6s, J&J, 11,000.....Sept. 1, 1912
Subject to call.
Fairbury Precinct—
RAILROAD AID—
6s, ..., $16,000....Jan. 1, 1907
Subject to call.

Total city debt July 1, '99.$21,000
Tax valuation, real.....187,608
Tax valuation, personal... 73,738
Total valuation 1899.....261,346
Assessment about 1/8 actual value.
Population of city 1890 was.2,630
Population of city 1899 abt.5,000

INTEREST on city bonds is payable by Kountze Bros., N. Y. City.

FALLS CITY.—{J. F. CLEGG, Mayor. {W. W. ABBEY, Treasurer.

County seat of Richardson County. The school bonds given below are not a city debt, the school district, which includes the city and other territory, being responsible.

LOANS— *When Due.*
ELECTRIC LIGHT—
5s, Jan., $6,000.....July 1, 1910
Subject to call at any time.
REFUNDING WATER WORKS—
4s, A&O, $31,000.....Oct. 1, 1919
Optional $2,000 yearly.....1904 to 1907; $2,500, 1908-'11; $3,000 1912-'15, and $1,000, 1916.
Total debt Feb. 1, 1899...$37,000
Sinking fund..... 1,000

SCHOOL BONDS—
5s, J&J, $25,000.....July 1, 1907
Subject to call.
Tax valuation 1898.....$357,451
Assessment about 1/5 actual value.
Tax rate (per $1,000) '99....$37·50
School tax (additional)..... 21·00
Population 1890 was.....2,102
Population 1897 (about).....4,000

INTEREST on school bonds is payable by the Treasurer of Richardson County; on city bonds at Kountze Bros., New York.

FREMONT.—{FRED. W. VAUGHN, Mayor. {J. C. CLELAND, Treasurer.

This is the county seat of Dodge County.

LOANS— *When Due.*
REFUNDING BONDS—
4½s, ann., $209,000...Mch. 1, 1919
Subject to call after Mch 1, 1904
FREMONT SCHOOL DISTRICT—
5s, ..., $35,000....Aug. 1, 1909

Fremont Precinct—
BRIDGE BONDS—
7s, ..., $13,000 1901-1902
REFUNDING BONDS—
4s, ..., $44,000....Sept. 1, 1919
Subject to call Sept. 1, 1909.

The *Precinct and School District* bonds in the above table are not included in the city's total debt, as they are not payable from the city tax proper.

INTEREST on the refunding bonds is payable at the Nebraska Fiscal Agency, New York.

BONDED DEBT on August 1, 1899, was $209,000; water debt (included), $89,000. The city has at present no floating debt and no sinking fund.

ASSESSED VALUATION in 1899 was $791,750; in 1898 was $823,689; in 1897 of real estate was $602,635; of personal property, $189,333; total, $791,968; total tax rate (per $1,000), 1899, $32·62½, including State tax, $7·87½; County tax, $20·75; city tax, $22·00, and school tax, $28·00. Assessment is about 1/3 actual value.

POPULATION in 1890 was 6,747; in 1880 it was 3,013. According to local figures the population in 1899 is 10,000.

GRAND ISLAND.—{W. H. PLATT, Mayor. {EDWARD HOOPER, Clerk.

County seat of Hall County.

LOANS— *When Due.*
REFUNDING BONDS—
5s, J&J, $151,000.....1918
Subject to call after 1903.

GRAND ISLAND SCHOOL DISTRICT REFUNDING BONDS—
5s, J&J, $23,500.....July 1, 1918
Subject to call after July 1, 1903.
4s, J&J, $23,000.....July 1, 1919

INTEREST is payable by Kountze Bros., New York City.

BONDED DEBT, ETC.—The city's bonded debt on Feb. 1, 1899. was $151,000; water debt (included), $70,000; floating debt, additional, about $6,800; sinking fund, about $4,000. The school district debt on Feb. 1, 1899, was $48,500.

ASSESSED VALUATION (about 15 per cent of actual value) in 1898 of real estate, $573,098; personal property, $181,679; railroad, $41,895; total, $796,672; tax rate per $1,000, $75·65, this including State tax $7·125, county tax $21·525, city tax $25·00, and school tax, $22·00.

POPULATION in 1890 was 7,536; 1880 was 2,963. Population in 1898 (about) 10,000.

HAMILTON COUNTY.—F. W. HAMMOND, Treasurer.—County seat is Aurora.

Total debt Jan., 1898.... $91,500
Sinking fund..... 39,664
Net debt..... 51,832

Tax valuation 1898....$1,797,342
Population 1890 was.....14,096
Population 1880 was..... 8,267

HASTINGS.—{JACOB FISHER, Mayor. {E. A. FRANCIS, Clerk.

Hastings is the county seat of Adams County.

LOANS— *When Due.*
WATER BONDS—
5s, M&N, $10,000....May 21, 1914
Subject to call.
ELECTRIC-LIGHT BONDS—
4s, ..., $20,000.....1919
Subject to call 1909.

RAILROAD AID—
5s, M&N, $20,000.....May 1, 1908
REFUNDING BONDS—
4½s, J&J, $225,000....Jan. 1, 1919
Subject to call Jan. 1, 1909.

INTEREST payable on all bonds in New York City at Nebraska's fiscal agency—Kountze Brothers.

TOTAL BONDED DEBT August 1, 1899, was $255,000; sinking fund, $28,607; net debt, $226,393; water debt (included in total debt) $110,000. The water plant owned by the city yields a revenue of over $11,000 a year.

ASSESSED VALUATION—In 1899 of real estate was $454,443; of personal property, $168,290; of railroads, etc., $62,755; total, $685,488; city tax rate (per $1,000) 1899, $40·00. Real estate is assessed at about "one eighth its actual value." personal property at about one twelfth.

POPULATION in 1890 was 13,584; in 1880 was 2,817; in 1899 (est.), 14,500.

HEBRON.—{J. A. BOEVELLE, Treasurer. {B. A. YOUNG, Clerk.

Hebron is in Thayer County. Hebron precinct and school district includes considerable territory outside of the city.

LOANS— *When Due.*
WATER WORKS—
5s, A&O, $24,000.....Oct. 1, 1910
Subject to call at any time.
Hebron Precinct—
RAILROAD AID—
6s, ..., $12,000.....Jan. 1, 1907
Subject to call at any time.
SCHOOL DISTRICT BONDS—
5s, ..., $9,000.....1909

Town debt Aug. 1, 1899...$24,000
Precinct debt..... 12,000
School district debt..... 9,000
Tax valuation 1899..... 134,815
Assessment about 1/5 actual value.
Total tax (per $1,000), '99..$47·70
Population (precinct), 1890..2,266
Population (town), 1890 1,502
Population (town), 1899 (est.)1,600

HOWARD COUNTY.—Chris. Appel, Treas.

County seat is Saint Paul.

LOANS— *When Due.*

Bridge Bonds—
6s, J&J, $3,000....Jan. 1, 1905

Railroad Bonds—
8s, Jan., $20,000.....Jan. 1, 1900
6s, J&J 20,000.....Jan. 1, 1906

Refunding Bonds—
6s, J&J, $11,500.....Jan. 1, 1906
Subject to call after Jan. 1, 1901

Funding Bonds—
7s, J&J, $45,000.....Jan. 1, 1901

Total debt Feb. 1, '99.... $99,500
Sinking fund assets..... 13,000
Net debt Feb. 1, 1899.... 86,500
Total valuation 1898....1,293,944
Assessment about 1/8 actual value.
State & co. tax (per M.) '98.$29·87½
Population 1890 was.....9,430
Population in 1899 (est.)...10,000

INTEREST is payable in New York, except on bridge 6s.

JEFFERSON CO.—E. L. Cline, Clerk.

The county seat of this county is Fairbury.

LOANS— *When Due.*

Court House Bonds—
5s, J&J, $58,000.....July 1, 1910
Subject to call after July 1, 1900
Total debt Jan. 1, 1899.. $58,000
Sinking fund..... 8,000
Net debt, Jan. 1, 1899.....50,000

Tax valuation, real.....$1,583,711
Tax valuat'n, pers. & RR. 975,403
Total valuation 1898....2,559,114
Assessment about 1/6 actual value.
State & co. tax ((per M.)'98.$24·875
Population 1890 was.....14,850
Population in 1899 (est.)...17,000

KEARNEY.—This city is in Buffalo County.

LOANS— *When due.*

Canal and Water—
7s, J&J, $30,000.....July 1, 1902
5s, M&N, 60,000.....May 1, 1914

City Hall—
5s, Sept., $25,000....Sept. 1, 1908

Sewer Bonds—
6s, Jan., $70,000.....Jan. 1, 1910

Kearney School District—
6s, J&J, $14,400.....Jan. 1, 1901
6s, J&J, 18,000.....July 1, 1905
6s, A&O, 10,000.....Oct. 1, 1908
Subject to call at any time.
5s, F&A, $60,000....Feb. 12, 1912
(Subject to ca l.)

Bonded debt Jan 1,'98. $287,400
Floating debt..... 10,500
Total debt..... 297,900
Sinking fund..... 2,300
Net debt Jan. 1, 1898.. 295,600
Tax valuation, real..... 530,032
Tax valuation, personal 163,192
Total valuation, 1897.. 693,224
Assessment is 1/7 actual value.
Total tax (per $1,000).....$98·37
Population in 1890 was.....8,074
Population in 1897 (est.)....7,000

INTEREST on the school bonds is payable at the office of the County Treasurer or by Kountze Bros., New York; on all other bonds at the City Treasurer's office.

LANCASTER CO.—The county seat is Lincoln.

LOANS— *When Due.*

Funding Bonds—
7s, J&J, $135,000.....Jan. 1, 1900
4s, J&J, 350,000.....Mar. 1, 1914
($35,000 opt. y'ly after 1904).

M. P. 2d Issue—
5½s Jan., $100,000...Jan. 1, 1431
Total debt Mar. 20, 1899.$585,000
Sinking fund assets..... 42,000
Net debt Mar. 20, 1899....543,000

Total valuation 1899...$8,851,143
Tax valuation, real..... 6,886,792
Tax valuat'n, per. & RR. 2,250,399
Total valuation 1898... 9,137,191
Assessment 1/6 of actual value.
State tax (per $1,000) '99... $8·25
County tax (per $1,000) '97. 17·60
Population 1890 was.....76,395
Population in 1895 (est.)...70,000

INTEREST is payable at County Treasury.

LINCOLN.— { H. J. WINNETT, Mayor. { M. I. AITKEN, Treasurer.

Lincoln is the county seat of Lancaster County.

LOANS— *When Due.*

Chi. R. I. & Pac. RR.—
5s, J&J, $50,000.....Oct. 1, 1900

District Paving Bonds—
6s, ..., $300,000 .....Various.
5s, .. , 25,000...1900 to 1910
(Payable $2,500 yearly.)

Fr. Elk. & Mo. Val. RR.—
5s, J&J, $50,000.....July 1, 1906
Subject to call at any time.

Funding Bonds—
6s, Sept., $118,000... Sept. 1, 1912
Optional after Sept. 1, 1902
6s, ann., $90,000.....Jan. 1, 1914
Subject to call after Jan. 1, 1904

Intersection Paving—
5s, J&J, $100,000....Aug. 1, 1910
Subject to call Aug. 1, 1900
5s, J&J, $50,000.....July 1, 1912
Optional after July 1, 1902

Missouri Pacific RR.—
5s, J&J, $50,000....Nov. 1, 1905
5s, J&J, 20,000....Jan. 1, 1906

Refunding Bonds—
6s, ..., $44,015.....1905
(Subject to call after 1902.)
5s, ..., $26,000.....1917
(Subject to call after 1907.)
4½s, ..., $139,500...Aug. 1, 1918
Optional after 1908.
4s, M&S, $402,000.Mar. 1, 1910, to
($40,200 due yearly) Mar. 1, 1919
All subject to call after Mar. 1, '09.

Water Bonds—
5s, ann., $26,600.....Dec. 1, 1904
($2,660 due y'rly) to Dec. 1, 1913
5s, A&O, 47,000.....Oct. 1, 1912
Optional after Oct. 1, 1902

School Bonds—
5s, J&D, $50,000.....Dec. 1, 1914
Subject to call after Dec. 1, 1904
5s, M&N, $25,000.....May 1, 1917
Subject to call May 1, 1907

PAR VALUE.—Bonds are mostly for $1,000 each.

INTEREST.—Interest is payable in New York at Kountze Bros.

TOTAL DEBT.—The bonded debt on Feb. 1, 1899, was $1,169,100, including the water debt; district paving bonds, not considered part of the city debt, $350,000; floating debt about $20,000. In 1892 the total debt was $1,535,000. School debt on same date was $75,000.

TOTAL ASSESSED VALUATION in 1898 was $5,017,957; total tax rate (per $1,000) $75·30. Assessment at one-tenth actual value. City tax rate (per $1,000) in 1899, $38·00.

POPULATION.—In 1890, 55,491; in 1880, 13,003; in 1898 (est.), 60,000.

EXPLANATORY OF BONDS.—Many of the bonds are subject to call before maturity, certain of these being indicated in the table above. All are exempt from taxation.

NEBRASKA CITY.—

County seat of Otoe County.

LOANS— *When due.*

Funding Bonds—
7s, M&N, $44,000....May 1, 1903
Subject to call at any time.

Refunding Bonds—
5s, $237,000.....1919
$87,000 subject to call after 1904
Bonded debt Sept. 25, '99.$281,000
Tax valuation 1897..... 750,765

Assessment 1/7 to 1/10 actual value.
Total tax (per $1,000) '97..$80·00
Population in 1890 was....11,494
Population in 1897(est.)...12,000

Refunding Sch. Dist. Bonds—
4s, ...$20,000....1905 to 1919
($1,000 due yearly 1905 to 1914 and $2,000 yearly 1915 to 1919.)

INTEREST is payable in New York at Kountze Brothers.
The total debt given above does not include School District bonds.

NORFOLK.— { ALEX. BEAR, Mayor. { J. C. STILL, City Clerk.

This city is in Madison County.

LOANS— *When Due.*

Fire Department—
6s, J&J, $7,000.....Sept. 15, 1902
6s, F&A, 7,500.....Aug. 24, 1911

Funding Bonds—
6s, F&A, $7,500.....Aug. 24, 1911

Sewer Bonds—
6s, J&J, $8,000.....Sept. 15, 1907

Refund'g Water Bonds—
4½s, M&S, $38,000....Mar. 1, 1919
Subject to call after 1909.

Int. is payable at New York City.
Total debt March 1, 1899..$68,000
Tax valuation, real.....237,266
Tax valuation, personal... 81,954
Total valuation 1896.....319,220
Total valuation 1898.....316,383
Assessment about 1/7 actual value.
Tax rate (per $1,000), 1896.$73·45
Population in 1890 was.....3,038
Population in 1899 (est.).....5,000

OMAHA.—A. G. Edwards, Treasurer.

Omaha is situated in Douglas County.

LOANS— *When Due.*

*City Hall Bonds—
5s, M&S, $25,000.....Mar., 1908
5s, A&O, 100,000.....Oct., 1909
5s, J&D, 100,000.....June, 1911
5s, F&A, 175,000.....Feb., 1912
4½s, J&J, 100,000.....July, 1910

*Fire Engine—
4½s, J&J, 50,000....July 1, 1910

Paving Bonds—
5s, M&N, $100,000.....May, 1903
5s, J&J, 100,000.....July, 1904
5s, F&A, 50,000.....Aug., 1905
5s, J&J, 50,000.....Oct., 1906
5s, A&O, 50,000.....Jan., 1906
5s, M&S, 75,000.....Sept., 1907
5s, M&N, 100,000.....May, 1908
5s, A&O 75,000.....Apr., 1909
5s, M&N, 50,000.....May, 1912
5s, F&A, 100,000.....Aug., 1913
4½s, J&J 75,000.....July, 1910
4½s, A&O, 25,000 ...Oct. 1, 1917
4s, A&O, 25,000...April 1, 1918
4s, J&J, 25,000...July 1, 1919

*Library Bonds—
5s, M&N, $100,000.....May, 1912

Funding Bonds—
7s, M&N, $66,100.....Nov., 1900
5s, J&D, 100,000.....June, 1905
4s, M&S, 300,000....Mar. 1, 1918

*Park Bonds—
5s, J&D, $400,000.....June, 1912

Renewal—
5s, A&O, $100,000....Apr., 1909

Sewer Bonds—
6s, M&S, $100,000....Sept., 1901
6s, J&D, 100,000....June, 1903
5s, J&J, 70,000....July, 1904
5s, M&S, 100,000....Sept., 1907
5s, M&N, 100,000....May, 1908
5s, A&O, 100,000 ...Apr., 1909
5s, M&N, 50,000.....May, 1912
5s, F&A, 100,000....Aug., 1913
4½s, J&J, 50,000....July, 1910
4½s, F&A, 100,000....Aug., 1906
4s, J&J, 25,000 ..July 1, 1919

Special Assessment Bonds—
Alley paving..... $2,000
Curbing and guttering.... 16,800
Grading.....123,800
Paving 68,150
Street improvement.....734,300

INTEREST is payable in New York by Kountze Bros.

TOTAL DEBT, ETC.—

	Aug. 11, '99.	*Jan.* 1, '99.	*Jan.* 1, 1898.	*Jan.*, 1897.
Total bonded debt....	$3,411,100	$3,361,100	$3,036,100	$3,011,100

In addition to the above the assessment bonds bearing 4, 4½, 5 and 6 per cent interest and maturing part yearly (payable by special assessment) on August 11, 1899, amounted to $1,494,000.

*DEBT LIMITATION.—The city debt is limited by law to $2,500,000. The city hall bonds, fire engine bonds, library bonds, park bonds, the $300,000 of 4 p. c. funding bonds and special assessment bonds are excluded from this limitation.

ASSESSED VALUATION.—The city's assessed valuation, "about 1/3 cash value," and tax rate have been as follows:

	Assessed Valuation.			*Tax Rate*
Years.	*Real.*	*Personal.*	*Total.*	*per* $1,000.
1899.....	$28,788,815	$6,118,584	$34,907,399	$25·00
1898.....	27,673,935	5,375,568	33,049,·03	24·00
1897.....	14,440,142	2,975,806	17,415,948	54·00
1892.....	16,740,898	3,690,861	20,431,759	41·00
1890.....	16,303,131	3,697,045	20,000,176	41·50
1889.....	16,642,831	4,083,848	20,726,679	48·00
1887.....	12,798,119	3,716,625	16,514,744	23·25

POPULATION.—In 1890 it was 140,452; in 1880 it was 30,518; in 1870 it was 16,083.

Omaha School District—J. M. Gillan, Sec. Bd. of Ed.

The district includes all of the city of Omaha.

LOANS.— *When Due.*
5s, ...,$200,000..... 1908
5s, ... 385,000..... 1912
4s, J&J, 250,000.....Jan. 1, 1919
Int. pay. at fiscal agency, N.Y. City.

Bonded debt Mar. 1, 99. $835,000
Floating debt Jan. 1, '99. 40,978
Value of school prop'ty..1,609,065
For assessed valuation and population see statem'nt City of Omaha

A sinking fund is provided for payment of bonds at maturity.

OTOE COUNTY.—H. R. Christie, Co. Clerk.

County seat is Nebraska City.

LOANS— *When Due.*

Funding Bonds—
5s, A&O, $28,000.....Apr. 1, 1909
Subject to call at any time.

Refunding Bonds—
6s, M&N, $85,000.....May 1, 1906
Subject to call at any time.
5s, J&J, $78,000.....July 1, 1909
4s, J&J, $77,000.....July 1, 1914
Subject to call after July 1, 1904
4s, ..., $100,000.....1918
4½s, ... 55,000.....1918
Subject to call after 1913.

Sinking Fund Bonds—
4½s, ..., $40,000.....Dec. 1, 1915
Subject to call after Dec. 1, 1905
Total debt Mar. 20, '99.. $485,000
Sinking fund assets.....15,000
Tax valuation, real.....3,390,499
Tax valuation, personal.1,313,268
Total valuation 1898....4,703,767
Total valuation 1899....4,673,727
Assessment is 1/5 actual value.
Total tax (per $1,000) '96.. $24·50
Population in 1890 was.... 25,403
Population in 1898 (est.)... 28,000

INTEREST is payable at the office of the County Treasurer.

TAX FREE—All the county's bonds are exempt from taxation.

PAWNEE CITY.—C. E. Pierce, City Clerk.

This village is in Pawnee County.

LOANS— *When Due.*

Electric Light Bonds—
7s, Aug., $4,000...Due in 20 years

Refunding Water Works—
4s, J&J, $4,000.....July 1, 1904
(Subject to call one bond yearly.)
4s, J&J, $23,000.....July 1, 1919
($8,000 subject to call after 1904 and $15,000 after 1909)

Total debt Sept. 15, 1899..$31,000
Total valuation 1899..... 242,500
Assessment about 1-5 actual value.
Tax rate (per $1,000) 1898. $67·37

Pawnee City Precinct—
Railroad loan—
4½s, ..., $11,000 ..July 1, 1906
Population of village 1890...1,550
Population in 1899 (est.).....2,500

PLATTE COUNTY.—G. W. Phillips, Clerk.

County seat is Columbus.

LOANS— *When Due.*

Refunding—
4½s, J&J, $86,000....July 1, 1910
Subject to call after July 1, 1900
Total debt Jan. 1, 1899.. $86,000
Sinking fund..... 3,178

Net debt Jan. 1, 1899... $82,822
Tax valuation 1899.....2,237,043
State & Co. tax (per M.)'98..$22·00
Population 1890 was.....15,427
Population in 1899 (est.)...18,800

INTEREST payable at County Treasury.

PLATTSMOUTH.— { F. M. RICHEY, Mayor. { E. W. COOK, Treasurer.

This city is the county seat of Cass County.

LOANS— *When Due.*

Refunding Bonds—
5s, F&A, $21,000.....Aug. 1, 1905
5s, J&D, 103,000....1900 to 1918
Optional $2,000 yearly 1901 to 1918 and $67,000 on June 1, 1919.

Omaha Southern RR.—
6s, May, $40,000...May 1, 1910
subject to call after May 1, 1905

Railroad Refunding Bonds—
6s, Jan., $25,000.....Jan. 1, 1901
6s, ..., 10,000.....July 1, 1910
subject to call.

BONDED DEBT Oct. 1, 1899, was $199,000; floating debt, $12,000; total debt, $211,000.

ASSESSED VALUATION in 1899 of real estate was $465,086; of personal property, $106,800; total, $571,886; total tax rate (per $1,000), $101·00. Property is assessed at about ¼ to ⅙ of its value.

POPULATION.—In 1890 was 8,392; in 1880 was 4,175. In 1899 according to local figures, the population was 8,500.

RICHARDSON CO.—County seat is Falls City.

Bonded debt July 1, 1899..$35,290	State tax (per $1,000) '99... $7·50
County has no floating debt.	County tax (per $1,000) '99. 18·00
Tax valuation 1899.....$3,324,036	Population in 1890 was.....17,574
Assessment is 1-5 actual value.	Population 1884 (est.)......23,000

TAX FREE.—The bonds are exempt from taxation.

SAUNDERS CO.—County seat is Wahoo.

LOANS— When Due.	Net debt July 1, 1899.... $75,000
RAILROAD BONDS—	Total valuation 1899....3,223,554
4½s, J&J, $100,000...Jan. 1, 1907	Assessm't about 1-10 actual value.
Subject to call about Jan. 1, 1902	State & co. tax (per M.) '99.$28·00
Interest is payable at Lincoln.	Population 1890 was.......21,577
Total debt July 1, 1899.. $105,000	Population 1899 (est.)......25,000
Sinking fund............ 30,000	

SEWARD.—{WM. REDFORD, Mayor. H. A. GRAFF, Treasurer.

This city is the county seat of Seward County.

LOANS— When Due.	Tax valuation, real.......$133,997
RAILROAD BONDS—	Tax valuat'n, pers'l & RR. 54,111
6s, July, $15,000......July 1, 1907	Total valuation 1897..... 188,108
WATER WORKS—	Assessm't less than ⅕ actual value.
6s, Sept., $30,000...Sept. 16, 1909	Total tax (per $1,000).....$75·125
Subject to call at any time.	Population in 1890 was......2,108
Total debt Oct. 1, 1899....$45,000	Population in 1899 (est.).....2,500

SEWARD CO.—D. D. REMINGTON, Treasurer.

County seat is Seward.

LOANS— When Due.	Tax valuation, 1898...$2,455,727
RAILROAD-AID BONDS—	Assessment about 1-5 actual value.
4½s, J&J, $90,000....May 15, 1904	State & Co. tax (per M) '97.$21·28
Subject to call.	Population in 1890 was.....16,140
Bonded debt Mar. 4, 1898 $90,000	Population 1897 (est.)......16,400

SHERMAN CO.—FRANK BADURA, Treasurer.

County seat is Loup City.

LOANS— When Due.	Tax valuation 1898.......$861,289
RAILROAD BONDS—	Assessment about 1-5 actual value.
6s, ..., $38,000...Sept. 1, 1906	State & co. tax (per $1,000).$30·00
REFUNDING BONDS—	Aver. sch'ol tax (per $1,000) 12·00
5s, ..., $20,000...Sept. 27, 1908	Population 1890 was.........6,399
4s, ... 89,000...Sept. 1, 1912	Population 1898 (est.)........7,000
Total debt Feb. 1, 1899..$147,900	

SOUTH OMAHA.—{T. H. ENSOR, Mayor. F. A. BROADWELL, Treasurer

This city is in Douglas County.

LOANS— When Due.	VIADUCT BONDS—(Ref).
PAVING BONDS—	5s J&D, $78,000......June 1, 1915
6s, J&D, $50,000....June 1, 1901	STREET IMPROVEMENT BONDS—
REFUNDING BONDS—	Curbing 6s...............$14,773
6s, ..., $47,000 1903-1908	Grading 6s............... 49,454
5s, ..., 70,000	Paving 6s...............1-4,766
SEWER REFUNDING BONDS—	Sewer 6s................. 4,600
5s, J&D., $62,000.....June 1, 1915	

INTEREST is payable by Kountze Bros., New York.

TOTAL BONDED DEBT on September 1, 1899, was $307,000; Street improvement bonds (additional) $236,880. The street improvements will be redeemed by special assessment and are not considered as part of the city debt.

ASSESSED VALUATION in 1899 was $1,821,665; city tax rate (per $1,000) 1899, $42; in 1898 the city tax rate was $‸6; total tax (per $1,000) 1896, $88·625. Property is assessed at one-fifth of its actual value.

POPULATION in 1890 was 8,062. In 1895, according to local figures, the population was 15,000.

SUPERIOR.—This city is in Nuckolls County.

RAILROAD AID—	Tax valuation, real...... $116,170
7s, ..., $13,000....July 1, 1907	Tax valuation, personal. 42,295
6s, ..., 5,400....Sept. 1, 1908	Total valuation, 1898... 162,465
WATER WORKS—	Assessment about 1-5 act. value.
5s, M&N, $25,000....Nov. 1, 1908	SUPERIOR SCHOOL DISTRICT—
Subject to call at any time.	6s, ..., $12,000 ...Aug. 1, 1909
Total debt Jan. 21, 1898. $43,400	Population 1890 was..... 1,614
Sinking fund............ 2,170	Population 1880 was..... 458
Net debt Jan. 21, 1898.. 41,230	Population 1895 (est.).... 2,000

TECUMSEH.—C. E. SMITH, Clerk.

This city is the county seat of Johnson Co.

LOANS— When Due.	REFUNDING WATER WORKS—
CITY HALL AND EL'CTRIC LIGHT—	4¼s, May 1, $21,000..May 1, 1919
6s, ..., $9,400......Jan. 1, 1910	Subject to call May 1, 1909.
Subject to call after Jan. 1, 1900	Population 1890 was.........1,654
	Population in 1898 (est.).....2,000

WASHINGTON CO.—W. GAULDRIE Clerk.

County seat is Blair. The District Court on Sept. 6, 1899, declared illegal bonds issued in aid of the Sioux City & Pacific RR.—V. 69, p. 661.

LOANS— When due.	Floating debt.............. $4,000
COURT HOUSE—	Total debt Mar. 1899.... 264,000
6s, J&J, $35,000..July 1, '07 & '09	Total valuation 1898... 2,329,838
RAILROAD BONDS—	Assessment abt. 1-6 actual value.
8s, July, $75,000.....	Total tax (per $1,000)... $23·625
REFUNDING BONDS—	Population 1890 was... 11,869
5s, A&O, $150,000....Apr. 1, 1910	Population 1880 was... 8,631
Bonded debt, Mar., 1899.$260,000	Population 1897 (est.) . 15,935

INTEREST on the 8 per cent bonds is payable at the office of the County Treasurer; on others at the State Fiscal Agency, New York.

YORK.—{N. V. HARLAN, Mayor. GEO. S. NEUMAN, Clerk.

This is the county seat of York County. Bonds described below will probably be refunded in the near future.

LOANS— When Due.	Total debt Aug. 1, 1899...$34,600
CITY HALL BONDS—	Sinking fund.............. 2,000
6s, J&J, $7,000...... Jan. 1, 1909	Net debt Aug. 1, 1899..... 32,600
FUNDING BONDS—	Tax valuation, real.........202,593
6s, J&D, $4,600.......Dec. 1, 1909	Tax valuation, personal .. 83,024
Subject to call after Dec 1. 1899	Total valuation, 1899.......285,617
RAILROAD AID—	Assessment about $\frac{1}{10}$ actual value.
6s, July, $10,000 ... July 1, 1907	Total tax (per $1,000)'99.$86·87½
6s, Oct., 13,000.......Oct. 1, 1907	Population 1890 was.........3,405
	Population in 1899 (est.) 5,000

INTEREST on all bonds is payable in New York City.

TAX FREE.—All bonds are exempt from taxation.

YORK COUNTY.—County seat is York.

LOANS— When Due.	Tax valuation 1898......$2,246,766
REFUNDING BONDS—	Assessment about ¼ actual value.
6s, F&A, $39,000......Aug. 1, 1905	County tax (per M.) '97 ..$17·12½
Subject to call at any time.	Population in 1890 was.....17,279
Total debt Jan. 1, 1898.. $39,000	Population in 1880 was.....11,170

INTEREST is payable in New York City.

ADDITIONAL STATEMENTS.

In the table below we present statistics regarding certain minor divisions of the State which are not given in detail among the foregoing statements.

	Total debt.	Assessed valuation.	Tax rate.	Population '90.
Wayne, Wayne Co...........	$22,500	$183,512	......	1,178
Wayne County...............	25,000	1,738,825	$12·00	6,169
Wymore, Gage Co	60,000	300,000	9·00	2,420

State of Kansas.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act May 30, 1854) -	May 30, 1854
Admitted as a State (Act Jan. 29, 1861) -	Jan. 29, 1861
Total area of State (square miles) - - - -	81,318
State Capital - - - - - - - -	Topeka
Governor (term exp. 2d Mon. Jan. 1901) - -	W. E. Stanley
Secretary of State (term ends 2d Mon. Jan. 1901) -	G. A. Clark
Treasurer (term ends 2d Monday Jan. 1901) - -	F. E. Grimes

Legislature meets biennially in odd years on the 2d Tuesday in January. There is no limit to length of sessions, but members can receive pay for only 50 days services in the aggregate.

INCIDENTS IN STATE ORGANIZATION, ETC.—See STATE AND CITY SUPPLEMENT of April, 1893, page 124, for the facts and statements heretofore given under this head.

HISTORY OF DEBT.—When Kansas was admitted into the Union as a State (in 1861) it had a bonded debt of $150,000. The Constitution of 1859 limited the debt-making power to one million dollars (with certain restrictions and exceptions), as more fully described below. In 1866 the bonded debt was $630,775, of which the State owned $28,650. In 1878 the total bonded debt was $1,181,975, of which the State owned $713,600. The bonded debt Sept. 1, 1898, was $632,000, all held by State funds. At present the debt is:

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
* Funding, 1888..............	4	J & D	Dec. 1, 1908	$18,000
* Do 1889..........	4	J & J	July 1, 1909	85,000
*Refunding, 1897............	4	J & J	July 1, 1902	150,000
* Do 1898............	4	J & J	July 1, 1903	220,000

* All in School Fund.

PAR VALUE OF BONDS.—The bonds held by the public are all for $1,000 each.

INTEREST is payable in New York at the Nat. Bk. of the Republic.

ASSESSED VALUATION.—The State's assessed valuation (about 33 per cent of actual value) and tax rate have been as follows:

Years.	Total Assessed Valuation.	State Tax p. $1,000	Years.	Valuation.	State Tax
1899......	$327,175,107	....	1893......	$356,621,818	$3·80
1898	325,889,747	$4·10	1890......	348,459,943	4·25
1897......	325,370,432	4·10	1885......	248,846,811	4·15
1895......	329,939,031	4·25	1880......	160,570,761	5·50
			1876......	133,832,216	5·50

DEBT LIMITATION,—Kansas has by its Constitution given the State power to contract public debts for the purpose of defraying extraordinary expenses and making public improvements in an amount not to exceed $1,000,000. This limit, however, has two exceptions. *First*, the next section provides that it may be exceeded if the proposed law for creating such debt shall be submitted to a vote of the electors, and if the proposed law be ratified by a majority of the votes cast. *Second*, the section following provides that the State may borrow money to repel invasion, &c. We give these sections in full and also the subsequent one which forbids the State being a party to internal improvements.

Debts, annual tax; proceeds. For the purpose of defraying extraordinary expenses and making public improvements, the State may contract public debts; but such debts shall never, in the aggregate, exceed one million dollars, except as hereinafter provided. Every such debt shall be authorized by law for some purpose specified therein, and the vote of a majority of all the members elected to each House, to be taken by the yeas and nays, shall be necessary to the passage of such law; and every such law shall provide for levying an annual tax sufficient to pay the annual interest of such debt and the principal thereof when it shall become due; and shall specifically appropriate the proceeds of such taxes to the payment of such principal and interest; and such appropriation shall not be repealed nor the taxes postponed or diminished until the interest and principal of such debt shall have been wholly paid.

Other debts. No debt shall be contracted by the State except as herein provided, unless the proposed law for creating such debt shall first be submitted to a direct vote of the electors of the State at some general election; and if such proposed law shall be ratified by a majority of all the votes cast at such general election, then it shall be the duty of the Legislature next after such election to enact such law and create such debt, subject to all the provisions and restrictions provided in the preceding section of this article.

Borrow money. The State may borrow money to repel invasion, suppress insurrection or defend the State in time of war; but the money thus raised shall be applied exclusively to the object for which the loan was authorized, or to the repayment of the debt thereby created.

Internal improvements. The State shall never be a party in carrying on any works of internal improvement.

MUNICIPAL indebtedness is not restricted by the Constitution at all The only provision for the regulation of such matters contained in that instrument is the following, requiring the Legislature to make general laws and restricting the power to make debt in the case of cities, towns and villages.

Cities. Provision shall be made by general law for the organization of cities, towns and villages; and their power of taxation, assessment, borrowing money, contracting debts and loaning their credit, shall be so restricted as to prevent the abuse of such power.

Under the foregoing the legislation of Kansas has become so extensive that our limited space here does not admit of even a brief digest. The reader will, however, find the ground very fully covered in a series of articles which were published in the CHRONICLE, Vol. 53, pages 854 and 942, and Vol. 54, pages 42 and 128.

POPULATION OF STATE.—The population of Kansas has been as follows in the years named. Population in 1899 est. at 1,425,112.

1890	1,427,096	1870	364,399
1880	996,096	1860	107,206

The proportion of the colored population was 4·33 per cent in 1880 and 3·59 per cent in 1890. In number blacks were 627 in 1860; 17,108 n 1870; 43,107 in 1880, and 51,251 in 1890.

CITIES, COUNTIES AND TOWNS IN THE STATE OF KANSAS.

NOTE.—*For reports not given in alphabetical order among the following see "Additional Statements" at end of this State.*

The National Bank of the Republic of New York City has been appointed fiscal agent for the State of Kansas, and all bonds or coupons of minor civil divisions of the State, which by their terms are payable in New York, will be paid at the above-named bank.

ABILENE.—{P. H. HALLOCK, Mayor. {C. C. WYANDT, City Clerk.

Abilene is in Dickinson County. Bonds all optional.

LOANS—	When Due.
REFUNDING BONDS—	
5s, ..., $12,000	Jan. 1, 1918
5s, ..., 3,000 ($1,000 yearly.)	1920 1902
5s, ..., 35,000	Jan. 1, 1918

Bonded debt Feb. 1, 1899..$50,000
Total tax valuation '98....460,000
Assessment is about ¼ actual val.
Tax rate (per $1,000)' 97...$22·50
Population in 1895 was.....3,400
Population in 1899 (est.)....3,700

INTEREST on all bonds is payable at the State treasury. All bonds are owned by the State school fund.

ALLEN COUNTY.—C. A. FRANK, Clerk.

County seat is Iola.

LOANS—	When Due.
REFUNDING RR. AID BONDS—	
5s, ..., $118,000	—— ——

Bonded debt Oct. 1, '98.. $119,000
Total valuation, 1898....3,818,711
Assessment about ½ actual value.
State & Co. tax (p.M.)'98. $10·10
Population, 1890..... 13,509
Population, 1898..... 15,905

INTEREST is payable at the State Fiscal Agency, New York.

ANDERSON CO.—J. W. SHIELDS, Treas.

County seat is Garnett.

LOANS—	When Due.
L. L. & G. RR.:	
7s ....., $9,000	Jan. 1, 1909
L. L. & G. RR. (funded):	
6s ....., $119,000	Jan. 1, 1906
6s ....., 70,000	July 1, 1907
6s ....., 29,000	Jan. 1, 1906
REFUNDING BONDS.—	
4½s, ..., $50,000	1914-'19-'29

(Due $10,000 in 1914, $20,000 in 1919 and $20,000 in 1929.)

Total debt Feb. 1, 1899.. $280,500
Sinking fund..... 14,590
Net debt Feb. 1, 1899... 265,910
Total valuation 1898....3,360,943
Assessment is 35 p.c. actual value.
Total tax (per $1,000) .....$38·60
Population in 1898 was.....14,153
Population in 1895 was.....13,457

ANTHONY CITY.—{JOHN D. BROWN, Mayor. {L. G. JENNINGS, City Clerk.

This city is in Harper County. $4,000 of stock bonds due in 1902 have been declared illegal by the State Supreme Court.

LOANS—	When Due.
GEN. IMP. BONDS—	
6s, J&J, $4,000	July 1, 1902
RAILROAD BONDS—	
6s, J&J, $35,000	July 1, 1908
6s, M&N, 20,000	May 1, 1920
REFUNDING BONDS—	
6s, A&O, $40,500	Oct. 1, 1918

Bonded debt July 1, '99.. $99,500
Floating debt..... 27,174
Total debt, July 1, 1899.. 126,67·
Assessed valuation 1899. 135,311
Assessment about ⅔ actual value.
Total tax (per $1,000)1899.$93·00
Population in 1899 (est.)....1,190
Population in 1890 was.....1,806

TAX FREE.—All above bonds are exempt from taxation in Kansas

ARGENTINE.—{C. W. GREEN, Mayor. {J. C. LONG, Clerk.

Argentine is in Wyandotte County.

LOANS—	When Due.
BOARD OF EDUCATION BONDS—	
6s, ..., $15,000	June 2, 1910
6s, ..., 15,000	July 1, 1911
CITY HALL AND VIADUCT—	
6s, J&J, $13,000	July 1, 1910
FUNDING BONDS—	
6s, J&J, $29,334	July 2, 1914
REFUNDING BONDS—	
6s, F&A, $4,000	Aug. 1, 1902
6s, F&A, 4,500	Aug. 1, 1903

SPECIAL IMPROVEMENT BONDS—
6s, var., $112,252....1899 to 1905
One-tenth yearly.
Bonded debt July 1, '98..$194,086
Tax valuation, real.....505,525
Tax valuation, personal...162,635
Total valuation 1898.....668,160
Assessment is ¼ actual value.
City tax (per $1,000)..... $21·00
School tax (per $1,000)..... 20·00
Population in 1890 was.....4,732
Population in 1898 was 6,341

TAX FREE.—All bonds issued by this city are exempt from taxation.
INTEREST is payable at the Kansas Fiscal Agency, New York City.

ARKANSAS CITY.—{F. G. HESS, Mayor. {C. D. RUSHMORE, City Clerk.

Arkansas City is situated in Cowley County.

LOANS—	When Due.
CITY BUILDING—	
7s, M&S, $6,000	Sept. 1, 1906
Subject to call at any time.	
FUNDING BONDS—	
6s, ... $12,000	May 1, 1906
INTERNAL IMPROVEMENT—	
7s, ..., $20,000	part y'rly.
RAILROAD AID—	
6s, M&N, $11,000	Nov. 6, 1915
Subject to call at any time.	
RAILROAD AID—(Con.)—	
6s, F&A, $7,500	Aug. 1, 1914
Subject to call at any time.	
REFUNDING BONDS—	
6s, M&N, $24,000	Nov. 1, 1921
SEWER BONDS—	
7s, ..., $1,000	1901
WATER BONDS—	
6s, F&A, $40,000	Sept. 18, 1901

PAR VALUE OF BONDS.—The bonds are all for $1,000, except the RR. Aid 6s due in 1914, the water 6s due 1901 and the funding bonds due 1906, which are for $500.

INTEREST is payable at the City Treasurer's office or at the Kansas Fiscal Agency, New York.

TOTAL DEBT.—Bonded debt on Aug 1, 1899, was $100,500; sinking fund, $2,000. The city has no floating debt. This total does not include the internal improvement bonds, amounting to $20,000 or $1,000 sewer bonds payable by special tax on property adjoining.

ASSESSED VALUATION in 1899 of real estate was $519,080; personal property, $138,389; railroads, $93,384; total, $750,803; total tax per $1,000 1898 was $70·25. In 1893 the total valuation was $1,131,086. Real estate is assessed at about ⅕ and personal property at about ⅓ of actual value.

POPULATION in 1890 was 8,347; in 1880 was 1,012; in 1895 it was 6,904; in 1899 (estimated), 8,000.

ATCHISON.—{W. T. F. DONALD, Mayor. {A. C. TRUEBLOOD, City Clerk.

Atchison is in Atchison County.

LOANS.—	When Due.
REFUNDING BONDS—	
5s, J&J, $50,000	1901 to 1921
$10,000 payable every 5 years.	
4s, J&J, $266,950	July 1, 1913
4s, J&J, 135,400	July 1, 1915
4s, J&J, 49,150	July 1, 1919
4s, J&J, 192,450	July 1, 1928
Subject to call after 1918.	

BOARD OF EDUCATION BONDS—	
Building Loans—	
6s, M&S, $10,000	Sept. 1, 1909
6s, A&O, 5,000	April 1, 1910
6s, J&J, 45,000	July 1, 1913
6s, J&J, 5,000	July 1, 1916
REFUNDING BONDS—	
4s, J&J, $40,000	July 1, 1923

INTEREST is payable in New York City and Atchison.

TOTAL DEBT, ETC.—The total bonded debt in January, 1899, was $693,450, not including the Board of Education bonds. The sinking fund on the same date was $6,000.

ASSESSED VALUATION.—In 1898 the assessed valuation (which is about ¼ of the actual value) of real estate was $1,456,690; personal property, $371,450; railroads, $114,030, making a total valuation of $1,942,170. The tax rate (per $1,000) in 1897 was as follows: State tax, $4·70; county tax, $21·20; city tax, $25·00, and school tax, $14·50; total, $65·40; the total tax rate (per $1,000) for 1898 was $70·50.

POPULATION.—The population in 1890 was 13,963; in 1880 it was 15,105; in 1870 it was 7,054; in 1898 it was 16,266.

ATCHISON CO.—S. S. KING, Clerk.

County seat is Atchison.

LOANS.—	When Due.
REFUNDING BONDS—	
4s, J&J, $231,000	July 1, 1929
Subject to call July 1, 1914	
5s, J&J, $68,000	July 1, 1916

Total debt Feb. 1, 1899.. $299,000
Tax valuation, real.....3,336,688
Tax valuation, personal. 620,310
Tax valuation RRs.....$791,291
Total valuation 1898.....4,748,289
Assessment about ¼ actual value.
State tax (per $1,000) '98....$5·00
County tax (per $1,000).....21·00
Population 1890 was.....26,758
Population 1880 was.....26,668
Population in 1899 (est)....30,000

INTEREST is payable at the Kansas State Fiscal Agency, N.Y. City.

BARBER COUNTY.—County seat is Medicine Lodge.

LOANS.—	When Due.
COURT HOUSE AND JAIL—	
6s, J&D, $25,000	June 24, 1916
REFUNDING—	
6s, J&J, $15,900	July 1, 1910
6s, J&J, 77,400	July 1, 1911
6s, J&J, 20,000	July 1, 1913
6s, J&J, 80,500	July 1, 1914
6s, J&J, 94,000	Jan. 1, 1916
6s, J&J, 24,000	July 1, 1917

Interest is payable in New York.
Bonded debt July 1, '99. $346,200
Total valuation 1898....1,762,685
Assessment is ⅓ actual value.
State tax (per $1,000) '95....$3·75
County tax (per $1,000).....13·25
Average school tax..... 8·00
Population in 1895 was..... 5,145
Population 1890 was.....7,973
Population 1898 was.....5,159

BOURBON CO.—CHAS. LOVE, Treasurer.

County seat is Fort Scott.

LOANS—	When Due
REFUNDING RR. BONDS:	
6s, J&J, $219,200	July 1, 1909

Total debt Feb. 15, 1899. $219,200
Sinking fund..... 59,698
Net debt Feb. 15, 1899.. 159,502
Tax valuation, real.....4,038,587
Tax valuat'n, per.&RR.$1,830,296
Total valuation 1897 5,868,883
Total valuation 1898....5,712,184
Assessment is 35 p. c. actual value.
State & Co. tax (per M.) '98.$17·30
Population in 1895 was....25,849
Population in 1898 was....25,926

INTEREST is payable in New York at the Kan. State Fiscal Agency.

BROWN COUNTY.—D. P. LESLIE, Clerk.

County seat is Hiawatha.

LOANS—	When Due.
RAILROAD BONDS—	
7s, Feb. 1, $77,500	Dec. 31, 1900

Total debt Jan. 1, 1899 . $77,500
Sinking fund..... . 5,217
Net debt Jan. 1, 1899.... $72,283
Tax valuation, real.....$3,863,496
Tax valuation, personal.1,825,620
Total valuation 1898....5,189,116
State & Co. tax (per M.) '98.$16·00
Population 1890 was.....20,319
Population 1898 was.....21,424

Real estate is assessed at about one-fifth of its actual value; personal property one-third.

INTEREST is payable at the Nat. Bank of Republic, New York City.

CHANUTE.—{R. C. RAWLINGS, Mayor. {P. HUNT, City Clerk.

Chanute is in Neosho County.

LOANS—	When Due.
GAS BONDS—	
6s, F&A, $5,000	1919
REFUNDING—	
5s, J&J, $14,000	Apr. 1, 1905-10
WATER WORKS BONDS—	
6s, F&A, $38,500	June 1, 1905
6s, F&A, 4,000	Aug. 1, 1914

Total debt Feb. 13, 1899. $57,500
Tax valuation, real.....$279,589
Tax valuation, personal... 88,041
Tax valuation, RR..... 57,714
Total valuation 1898.....425,384
Assessment about ⅓ actual value.
Total tax (per $1,000) '98..$43·50
Population in 1895.....3,551
Population in 1890 was.....2,826
Population in 1899 (est).....4,400

INTEREST is payable at the Kansas Fiscal Agency, New York City.

CHAUTAUQUA CO.—T. L. HARGROVE, Cl'k.

County seat is Sedan. The County Commissioners have entered into an agreement looking to the refunding of the $140,000 6 per cent railroad-aid bonds now outstanding.

LOANS—	When Due.
RAILROAD BONDS—	
6s, Jan., $140,000	Jan. 1, 1917
Interest payable at New York.	

Bonded debt July 1, '98.. $140,000
Floating debt..... 3,278
Total debt July 1, 1898.. 143,278
Sinking fund..... 7,842
Tax valuation, real.....1,243,916
Tax valuation, personal. $274,630
Tax valuation, railr'ds. 436,463
Total valuation 1896....1,995,009
Total valuation 1898....2,129,027
Assessment is ⅖ actual value.
Total tax (per $1,000) '97.$48·884
Population 1890 was.....12,297
Population 1895 was.....10,208
Population 1898 was.....11,167

CHETOPA.—Carl J. Simons, Clerk.

This city is in Labette County.

LOANS— *When Due.*
REFUNDING BONDS—
5s, ..., $52,500 .. Jan. 1, 1917
Total debt Feb. 13, 1899.. 52,500
Assessed valuation 1898.$187,119

Assessment about ⅓ actual value.
Tax rate (per $1,000) '98...$80·25
Population in 1890 was.... 2,265
Population in 1899 (est.).... 3,000

INTEREST payable at the Kansas Fiscal Agency in New York City.

CLARK COUNTY.—W. C. Dugan, Treasurer.

County seat is Ashland.

LOANS— *When Due.*
COURT HOUSE:
6s, M&S, $10,000....Mar. 1, 1908
JAIL BONDS:
6s, ... $2,000.....Feb. 21, 1910
RAILROAD AID:
6s, A&O, $121,300...Apr. 10, 1919
REFUNDING:
6s, F&A, $25,000...Feb. 21, 1907
($5,000 every 2 y'rs) to Feb. 21,'15

Bonded debt Jan. 1,'99. $158,300
Sinking fund..... 2,259
Net debt Jan. 1, 1899 . 155,040
Tax valuation, real..... 537,422
Tax valuation, personal 363,252
Total valuation 1899.... 900,674
State & Co. tax (per M.),'98..$7·10
School tax (per $1,000). $20·00
Population 1890 was.....2,357
Population 1898 was.....1,656

CLAY CENTRE.—{P. M. CONRAD, Mayor. {WALTER PUCKEY, Clerk.

This place is in Clay County.

LOANS— *When due.*
C. R. I. & P. RAILWAY BONDS—
6s, J&D, $17,000....Dec. 15, 1907
WATER BONDS—
6s, M&S, $35,000 ...Mar. 20, 1913
Total debt Feb. 1, 1899... $52,000

Tax valuation, real $250,901
Tax valuation, personal. 90,922
Tax valuation, railroad. 29,103
Total valuation 1898.... 370,926
Population in 1890 was.....2,802
Population in 1898 was.....3,483

CLAY COUNTY.—J. G. Cowell, Co. Clerk.

County seat is Clay Centre.

LOANS— *When Due.*
BRIDGE BONDS:
7s, J&J, $10,000.....Aug. 4, 1905
6s, J&J, 15,000.....Jan. 1, 1906
5s, J&J, 9,000.....Dec. 1, 1907
FUNDING BONDS—
6s, J&J, $42,000.....July 6, 1911
RAILROAD AID BONDS—
7s, J&J, $13,000...Jan. 16, 1902
REFUNDING RR. BONDS—
5s, J&D, $95,000.....

Total debt Feb. 6, 1899...$184,000
Sinking fund..... 7,000
Net debt Feb. 6, 1899.... 177,000
Tax valuation, real.....2,041,049
Tax valuation, per. & RR.1,006,074
Total valuation 1898....3,047,123
Assessment is ¼ actual value.
State & Co. tax (per M.)'98..$23·75
Population in 1890 was.....16,164
Population in 1899 (est.)....16,300

INTEREST is payable in N. Y. by the Nat. Bank of the Republic.

CLOUD COUNTY.—A. R. Moore, Clerk.

County seat is Concordia.

LOANS— *When Due.*
COURT HOUSE—
5s, J&J, $26,500.....Jan. 1, 1908
Subject to call.
FUNDING—
6s, J&J, $2,500.....July 1, 1903
6s, J&J, 5,000.....July 1, 1906
POOR HOUSE—
6s, J&J, $2,500.....July 1, 1901
RR. AID—
8s, Jan., $70,000.....Jan. 1, 1908

Total debt July 1, 1899 ..$106,500
Sinking fund..... 3,741
Net debt July 1, 1899... 102,759
Tax valuation, real.....2,503,287
Tax valuation, per. & RR.1,193,227
Total valuation 1899....3,696,514
Assessment is ⅓ actual value.
State and County tax (per $1,000) 1899.....$14·55
Population in 1890 was....19,295
Population in 1899 was....17,511

INTEREST on the court house bonds is payable at Topeka; on the funding bonds at New York and Topeka; on others at New York.

COFFEY CO.—C. Wilson, Treasurer.

County seat is Burlington.

LOANS— *When due.*
BRIDGE BONDS:
6s, Aug., $10,000....Aug. 15, 1901
RR. AID BONDS:
7s, Mar., $86,000....Mar. 31, 1907
Total debt Feb. 1, 1899. ..$96,000
Sinking fund..... 10,000

Net debt Feb. 1, 1899 ... $86,000
Tax valuation 1898.....3,472,181
Assessment is ⅓ actual value.
County tax (per $1,000) '99.$16·40
Population 1890 was.....15,856
Population 1880 was.....11,438
Population 1899 was.....15,800

COFFEYVILLE.—{JNO. M. WALKER, Deputy City Clk. {JOHN F. CLOSSEN, Treasurer.

This city is in Montgomery County.

LOANS— *When Due.*
ELECTRIC-LIGHT BONDS—
6s, ..., $17,000.....1908
Road bonds.....$3,573
Improvement bonds..... 4,152
Funding bonds..... 7,500
Railroad-aid bonds..... 2,500
Water-works bonds.....49,000
Sewer bonds.....20,511

Bonded debt Jan. 15, 1898.87,236
Floating debt..... .....$13,576
Total debt Jan. 15, 1898..10[illegible],812
Sinking fund assets..... 1,901
Net debt Jan. 15, 1898.... 98,911
Total valuation 1897.....373,508
Assessment about ⅕ actual value.
Population in 1890 was.....2,282
Population in 1898 (est.).....6,000

COMANCHE CO.—H. E. Crunner, Treasurer.

The refunding bonds to the amount of $133,000 were issued to pay fraudulent bonds and interest due. The fraud was committed by or through the negligence of State officials, and the county expects to have the State assume the debt, this having been recommended by the Court. County seat is Coldwater.

LOANS— *When Due.*
FUNDING BONDS -
6s, J&J, $30,000.....Jan. 1, 1912
JAIL BONDS—
6s, J&J, $3,000.....Sept. 1, 1919
REFUNDING BONDS—
6s, J&J, $133,000....July 1, 1920

Bonded debt Jan. 1, '99. $166,000
Floating debt..... 1,000
Total debt Jan. 1, '99. .. 167,000
Tax valuation 1898..... 542,698
State & Co. tax (per M.) '98.$35·00
Population in 1890 was.....2,549
Population in 1899..... 1,400

Real estate is assessed at about its actual value.

INTEREST is payable at the Kansas Fiscal Agency, New York.

CONCORDIA.—This city is in Cloud County.

Water bonds, 5s..... $45,000
Funding bonds, 6s..... 13,500
Total debt Jan. 1, 1899 .. 58,500
Total valuation 1898 414,605

Tax rate (per 1,000) 1898...$50·25
Population in 1890 was.....3,184
Population 1896 about.....3,000

COWLEY CO.—{S. J. NEER, County Clerk. {F. H. CONKRIGHT, Treasurer,

County seat is Winfield.

LOANS— *When Due.*
K. C. L. & So. K. RR.—
7s, ..., $29,500.....Jan. 1, 1910
REFUNDING BONDS—
5s, ..., $119,000..June 30, 1920
Subject to call after June 30, 1900
4½s, ..., $100,000....Feb, 2, 1928
Subject to call after Feb. 2, 1913.
4½s, , $100,000...Aug. 1, 1926
Subject to call after Aug. 1, 1899.

Total debt Jan., 1899.... $348,500
Tax valuation, real. .3,101,699
Tax valuation, personal 2,259,580
Total valuation, 1898...5,361,279
Total tax (per $1,000) '98..$20·50
Assess., real ⅕, per. ⅓, act'al. value.
Population 1890 was 34,478
Population 1898 was 30,040

DICKINSON CO.—R. B. Jacobs, Co. Clerk.

County seat is Abilene.

LOANS.— *When Due.*
REFUNDING BONDS—
5s, J&J, $276,000....Jan. 1, 1928
Interest payable in New York.
Bonded debt July 1, '99 $276,000
County has no floating debt.
Tax valuation, real.....$2,884,469

Tax valuation, pers'l... $747,733
Tax val., r'rds, tel., etc. 1,013,930
Total valuation 1899... 4,646,132
State & co. tax (per M.) '99..$17·50
Population 1890 was.....22,273
Population 1899 was.....21,868

Real estate is assessed at one-fourth of its actual value; personal property one-third.

DODGE CITY.—{JOHN J. SUMMERSBY, Mayor. {S. GALLAGHER, Clerk.

This city is in Ford County.

Bonded debt Jan. 1, 1898.$53,500
Floating debt..... 56,500
Total debt Jan. 1, 1898....110,000

Total valuation 1897.....$319,925
Population in 1890 was.....1,857
Population in 1897 was.....3,687

DONIPHAN CO.—A. R. Graves, Treas'r.

County seat is Troy.

LOANS.— *When Due.*
RAILROAD BONDS—
6s, J&J, $20,500.....July 1, 1909
5s, J&J, 471,000.....July 1, 1922
Subject to call.
Bonded debt Jan. 1, '99. $491,500

Tax valuation 1898.....$3,474,891
Assessment abt. 3-10 actual value.
State & Co. tax (per M.) '98 $14·00
Population 1890 was.... 13,535
Population 1895 was.... 13,995
Population 1898 was.... 15,664

INTEREST on the 6 per cent bonds is payable at Troy, Kans., and on the 5 per cent bonds at New York City.

DOUGLAS CO.—County seat is Lawrence.

LOANS. *When Due.*
RAILROAD AID BONDS:
6s, J&J, $34,200..... .July, 1909
6s, J&J, 295,400....June 1, 1902
Interest is payable in New York.
Total debt Jan. 1, 1899. $472,[illegible]00
Sinking fund..... 138,000

Net debt Jan. 1, 1899.... $334,300
Total valuation 1898....4,663,515
Assessment is ¼ actual value.
County tax (per M.) 1899...$17·00
Population 1890 was.....23,961
Population 1898 was.....25,249

EDWARDS CO.—A. F. Aderhold, Clerk.

County seat is Kinsley.

LOANS— *When Due.*
BRIDGE BONDS—
7s, ..., $2,000.....July 5, 1901
7s, ..., 7,000.....Jan. 1, 1900
($1,000 due yearly) to Jan. 1, 1906
COURT HOUSE AND JAIL—
7s, ..., $20,000 ....Oct. 10, 1905
REFUNDING BONDS—
6s, ..., $15,000 ....July 1, 1908
6s, ..., $7,000.....July 1, 1918

RR. AID—C. K. & W. RR.
6s, A&O, $33,000.....Aug. 1, 1916
6s, F&A, 55,000.....Feb. 1, 1921
Bonded debt July 1,'98. $140,000
Tax valuation, 1898.....1,475,384
Assessment is ⅓ actual value.
Total tax (per $1,000) '97...$38·00
Population 1890 was.....3,600
Population 1880 was.....2,409
Population 1898 was.....3,134

ELLSWORTH.—{R. W. LONG, Mayor. {L. H. SEAVER, Attorney-at-Law.

County seat of Ellsworth County. The G. A. R. bonds mentioned below are in litigation.

LOANS— *When due.*
G. A. R. GROUNDS:
6s, ..., $9,000...Feb. 16, 1919
KANSAS MID. RR. AID BONDS:
6s, J&D, $25,500...Dec. 30, 1917
REFUNDING BONDS.
6s, ..., $10,000.....July 1, 1907
SEWER BONDS:
6s, A&O, $3,000..Oct. 1, 1900

WATER WORKS BONDS—
4s, Jan., $40,000....Sept. 1, 1905
4s, J&J, 7,000....Apr. 1, 1908
Bonded debt Aug. 1, 1899..$94,500
Tax valuation 1899.....212,183
Assessment about ⅓ actual value.
Total tax (per $1,000) '99..$78·00
Population 1890 was.....1,600
Population 1895 was.....1,415
Population in 1899.....1,698

EMPORIA.—H. B. Thomas, City Clerk.

County seat of Lyon County.

LOANS— *When Due.*
FUNDING—
5s, Mar., $5,800.....March, 1904
5s, July, 15,000.....July 1, 1910
REFUNDING—
5s, Feb., $43,000.....Feb. 1, 1928
WATER WORKS—
4½s, ..., $50,000..Dec. 30, 1929
Subject to call Dec. 30, 1919.
4½s, .. , $162,000..... ...1929
Subject to call 1919.

Bonded debt Jan. 1, '99.. $275,800
Floating debt..... 13,500
Total debt Jan. 1, 1899.. 289,300
Tax valuation 1898.....2,142,013
Assessment is ¼ actual value.
Total tax (per $1,000) .....$42·50
Population in 1890 was.....7,551
Population in 1898 (est.)....10,000

INTEREST on the water-works bonds and on the funding bonds due in 1910 is payable in New York; and on the funding bonds due in 1904 and on the refunding bonds at Topeka, Kans.

FORD COUNTY.—R. S. Crane, Clerk.

County seat is Dodge City. The bridge bonds included in the following statement were issued originally by various townships, but have been assumed by the county.

LOANS— *When Due.*
BRIDGE BONDS—
7s, J&J, $5,000.....Jan. 1, 1906
6s, J&J, 8,900.....Jan. 1, 1908
FUNDING BONDS—
6s, J&J, $20,000.....May 15, 1901
4½s, J&J, 55,000.....July 1, 1919
Subject to call July 1, 1904
REFUNDING—
6s, J&J, $4,000.....July 1, 1911
6s, J&J, 29,000.....July 1, 1918
4½s, J&J, 93,000.....July 1, 1919
Subject to call July 1, 1909.

Int. payable at Fiscal Agency, N. Y.
Bonded debt Oct. 10, 1899.$[illegible]09,900
Tax valuation, real.....1,259,691
Tax val'n, personal & RRs.863,734
Total valuation 1899....2,123,425
Assessment about ⅓ actual value.
State & Co. tax (per M) '98..$24·50
Population in 1890 was.....5,308
Population in 1899 was.....4,900

FORT SCOTT.—

Fort Scott is the county seat of Bourbon County.

LOANS— *When Due.*
IMPROVEMENT BONDS—
6s, ... $15,000.....Jan. 1, 1904
6s, ... 11,000.....July 1, 190[illegible]
REFUNDING (RR.)—
5s, J&J, $114,800....July 1, 1909
5s, J&J, 30,000....July 1, 1920
5½s, F&A, 21,000....July 1, 1920
RAILROAD AID—
5s, J&J, 40,000....July 1 1916

REFUNDING (MCADAM)—
6s, J&J, $3,000....Jan. 1, 1914
6s, J&J, 6,000....Jan. 1, 1915
TERMINAL FACILITY—
6s, J&J, $20,000....Jan. 1, 1927
BOARD OF EDUCATION BONDS—
6s, J&J, $20,000....July 15, 1904
6s, J&J, 17,000....July 1, 1907
6s, J&J, 33,100....July 1, 1909
6s, J&J, 500....July 1, 1911
5½s, J&J, 10,000....July 1, 1920

INTEREST on city bonds is payable in New York.

TOTAL DEBT, ETC.—The total bonded debt on Feb. 1, 1898, was $234,800; sinking fund assets, $41,215; net debt, $193,584.

ASSESSED VALUATION—In 1896 the assessed valuation was $1,930,353; in 1890 the total assessed valuation was $2,301,000; tax rate (per $1,000), $34·28½, this including State tax, $4·28½; county tax, $10; city tax proper, $20. Real estate is assessed at "about one-fourth its actual value."

POPULATION—The population in 1890 was 11,946; in 1880 it was 5,372. In 1897 it was estimated at 12,040.

FRANKLIN CO.—J. K. BAILEY, County Clerk.

County seat is Ottawa.

LOANS—	When Due.
K. C. & S. FE RY.—	
6s, J&J, $56,900	Jan. 1, 1910
REFUNDING RR. AID BONDS—	
6s, J&J, $16,000	July 1, 1900
6s, J&J, 5,000	July 1, 1905
6s, J&J, 177,700	Jan. 1, 1910

Bonded debt July 1, '98. $250,600
Tax valuation 1898.....4,810,746
Assessment about ¼ actual value.
State & co. tax (per M) '99..$16·50
Population in 1890 was.....20,279
Population in 1880 was.....16,797
Population in 1898 was. ...23,758

GARDEN CITY.—{E. DAVIS, Mayor. {J. F. CROCKER, Clerk.

County seat of Finney County.

LOANS—	When Due.
Sewer ext. 6s, $4,100	Dec. 1, 1902
Water, 6s, 49,100	Mar. 1, 1902
Bonded debt Feb. 1, 1899	$55,100
Floating debt	6,151

Total debt Feb. 1, 1899...$61,721
Tax valuation 1898.....244,521
Assessment about ½ actual value.
Total tax (per $1,000) '98..$40·20
Population 1896.....1,650

GEARY CO.—W. B. SPURLOCK, County Clerk.

County seat is Junction City.

LOANS—	When Due.
COURT HOUSE AND JAIL BONDS—	
4s, ..., $35,000	1919
RAILROAD AID BONDS—	
7s, J&D, $17,000	Dec. 7, 1902
6s, J&J, 3,000	July 1, 1900
($3,000 due yearly) to July 1, 1901	
6s, J&J, $58,000	July 1, 1911
Subject to call after July 1, 1901	

Total debt June 1, 1899 $116,000
Tax val'tion, real & RR.1,879,404
Tax valuation, personal. 349,380
Total valuation 1898....2,228,784
Assessment about ½ actual value.
State & Co. tax (per M.),'98.$15·00
Population in 1890 was.....10,423
Population in 1898 was.....10,093

INTEREST is payable at the Kansas Fiscal Agency, N. Y. City.

GRAHAM COUNTY.—R. B. GARNETT, Clerk.

County seat is Hill City.

LOANS—	When Due.
REFUNDING BONDS—	
6s, ..., $26,000	July 1, 1915
6s, ..., 46,000	July 1, 1918
6s, ..., 7,000	July 1, 1920
Total debt Jan. 1, '99....	$79,000
Tax valuation, real	1,213,767

Tax valuation, personal. $212,892
Total valuation. 1898...1,426,659
Assessment about ½ actual value.
State & Co. tax (p. $1,000).$19·10
Population in 1890 was.....5,029
Population in 1895 was.....3,825
Population in 1898 was.....4,478

GRANT COUNTY.—C. D. HICKOK, Clerk.

County seat is Ulysses.

LOANS—	When Due.
FUNDING—	
6s, ..., $9,200	Feb. 1, 1906
6s, J&J, 10,400	1906
6s, J&J, 40,000	July 1, 1919
6s, J&J, 20,000	Jan. 1, 1920
6s, J&J, 7,600	Sept. 1, 1920
6s, J&J, 11,000	May 1, 1921

Bonded debt July 1,1899.$98,700
Past due coupons (add't'l)..25,000
Tax valuation 1898.....269,959
Assessment is ¾ actual value.
Total tax (per $1,000) '98. 35·00
Population in 1890 was.....1,308
Population in 1898 was..... 419

INTEREST on the bonds due in 1919 is payable at the Kansas Fiscal Agency; on all others at New York.

GRAY COUNTY.—C. A. TABB, County Clerk.

County seat is Cimarron.

LOANS—	When Due.
REFUNDING—	
6s, $29,500	Dec. 1, 1908
6s, J&J, 14,500	Nov. 1, 1909
6s, J&J, 1,000	Jan. 1, 1910
6s, J&J, 23,500	June 1, 1920
6s, J&J, 20,000	June 1, 1921
Bonded debt July 1, 1899.	87,000
Floating debt	45,000

Total debt $132,080
Sinking fund..... 3,277
Net debt July 1, 1899.... 128,803
Tax valuation 1899..... 915,299
Assessment is ¼ actual value.
State tax (per $1,000) 1898..$5·50
County tax (per $1,000) '99..24·50
Population in 1890 was.....2,415
Population in 1899 was.....1,150

GREENWOOD CO.—PERRY CLEMANS, Clerk.

County seat is Eureka.

LOANS—	When Due.
REFUNDING BONDS—	
5s, J&J, $247,000	Jan. 1, 1916
Interest payable at State Treasury.	
Total debt Jan. 1, 1899. $247,000	

Tax valuation 1898.....$3,843,456
Assessment about ¼ actual value.
State & co. tax p. $1,000 '98.$12·90
Population in 1890 was.....16,309
Population in 1899 was....15,600

HAMILTON CO.—N. J. SAWYER, Treasurer.

County seat is Syracuse. Some of the bonds mentioned below are the subject of litigation.

LOANS—	When due.
FUNDING AND REFUNDING—	
6s, J&J, $9,000	July 1, 1905
6s, ..., 11,400	1906
6s, ..., 3,500	1916
6s, J&J, 38,000	Oct. 1, 1917
6s, M&S, 9,000	Mar. 15, 1918
6s, J&J, 5,000	July 1, 1920
6s, ..., 14,800	1926

Bonded debt July 1, 1898..$92,600
Total debt.....117,700
Total valuation 1898....1,139,421
Assessment about ¼ actual value.
State tax (per $1,000) '97....$3·00
County tax (per $1,000).. $13·00
Population in 1890 was.....2,027
Population in 1898 was.....1,453

INTEREST is payable at the Kansas Fiscal Agency, New York.

HARPER CITY.—{DR. W. G. MUIR, Mayor. {H. G. PERT, Treasurer.

This city is in Harper County.

LOANS—	When Due.
REFUNDING BONDS—	
6s, F&A, $30,000	Aug. 1, 1906
O. H. & S. W. RR. BONDS	
6s, M&N, 20,000	May 1, 1920
Bonded debt July, 1899	$50,000
Floating debt	18,753

Total debt July 1, 1899....$68,753
Tax valuation 1899..... 98,733
Assessment about ⅓ actual value.
Total tax (per $1,000)..... $85·50
Population in 1898 (est.).....1,300
Population in 1890 was.....1,579

HARPER CO.—W. W. TAYLOR, Clerk.

County seat is Anthony.

LOANS—	When Due.
REFUNDING BONDS—	
6s, ... $26,000	July 1, 1912
Bonded debt July 1, 1899	$22,000
Interest payable in New York.	

Tax valuation 1899.....$2,401,072
State & Co. tax (per M) '98..$16·00
Population in 1895 was.....9,238
Population in 1899 was.....10,052

HASKELL COUNTY.—S. E. CAVE, Co. Cl'k.

County seat is Santa Fe.

LOANS—	When Due.
COURT HOUSE BONDS—	
6s, ..., $5,000	July 1, 1913
REFUNDING BONDS—	
6s, J&J, $56,000	July, 1918
6s, J&J, 14,000	Jan. 1, 1920
6s, J&J, 12,000	July 1, 1920
Bonded debt Feb. 1, 1899	$87,000

Floating debt.....$17,204
Total debt Feb. 1, 1899....104,204
Tax valuation 1898.....426,773
Tax valuation is ⅔ of actual value.
State & Co. tax (per M.) '98.$33·33
Population 1890 was..... 1,077
Population 1895 was..... 595
Population 1898 was 1,727

INTEREST is payable at the Kansas Fiscal Agency. New York.

HODGEMAN CO.—S. S. KIEHL, Clerk.

County seat is Jetmore.

LOANS—	When Due.
C. K. & N. RR.—	
6s, M&S, $50,000	Sept. 1, 1917
COURT HOUSE—	
6s, A&O, $9,000	Apr. 1, 1906
POOR FARM—	
6s, ..., $3,000	July 1, 1919
REFUNDING—	
6s, ..., $12,000	July 1, 1912
6s, ..., 19,000	Feb. 26, 1917
6s, ..., $9,000	Jan. 1, 1917

REFUNDING.—(Con.)
6s, ..., 6,000 ..Aug. 1, 1917
6s, ..., 4,000...Nov. 1, 1917
6s, J&J, 6,000 ..July 1, 1918
6s, J&J, 4,000...July 1, 1919
Total debt Jan. 1, 1899..$122,000
Tax valuation 1898..... 773,187
State & Co. tax (per M.) '98.$24·10
Population 1890 was.....2,395
Population 1895 was.....1,792
Population in 1899.....1,760

HUTCHINSON.—{J. P. HARSHA, Mayor. {W. R. UNDERWOOD, City Clerk.

County seat of Reno County.

LOANS—	When Due.
RAILROAD BONDS—	
7s, J&J, $37,000	Sept. 15, 1906
6s, F&A, 25,000	Aug. 1, 1907
6s, J&J, 12,000	Mar. 1, 1917
FUNDING BONDS—	
6s, F&A, $35,000	Aug. 1, 1903
6s, F&A, 55,000	Aug. 1, 1917
REFUNDING BONDS—	
6s, J&D, $20,000	June 1, 1919
5s, J&D, 9,000	Jan. 1, 1915
Interest payable in New York.	

SEWER BONDS—
6s, F&A, $5,400.$600 y'rly Aug.1
Bonded debt Feb. 8, '99..$193,000
Floating debt..... 2,700
Total debt Feb. 8, 1899....195,700
Sewer debt (additional)... 11,200
Total valuation 1898....1,425,194
Assessment is ⅓ actual value.
Total tax (per $1,000) 1898.$63·00
Population in 1890 was.....8,682
Population 1899 (est.).....8,500

INDEPENDENCE.—J. B. UNDERHILL, Clerk.

This city is the county seat of Montgomery County.

CITY LOANS—	When Due.
S. K. RR. BONDS—	
7s, ..., $29,100	Jan. 1, 1902
V. V. I. & W. RR.	
7s, ..., $35,000	Aug. 26, 1916
Bonded debt July 1, '98..	$64,100
Tax valuation, real.....	302,475

Tax valuation, personal. $91,250
Tax valuation, railroads 16,344
Total valuation 1896.... 410,069
Assessment about ¼ actual value.
Total tax (per $1,000)... $74·70
Population 1890 was.....3,127
Population 1896.....3,677

INDEPENDENCE TOWNSHIP LOANS—

	When Due.
V. V. I. & W. RR.—	
7s, ..., $20,000	Oct. 7, 1916
Tot. t'np. debt July 1, '96	$57,400

Assessment about ¼ actual value.
Total tax (per $1,000).....$39·70
Population 1890 was.....1,859
Population 1895 was.....1,544

JACKSON COUNTY.—A. D. ABEL, Treasurer.

Holton is the county seat.

LOANS—	When Due.
REFUNDING RR.—	
5s, A&O, $100,000	Apr. 15, 1918
KANSAS CENTRAL—	
7s, J&J, $43,000	Jan. 1, 1902
Total debt Jan. 1, 1899..	$143,000
Sinking fund	12,784

Net debt Jan. 1, 1899.... $130,216
Tax valuation 1898.....4,137,396
Assessment about ⅓ actual value.
State & Co. tax (per M.) '98.$14·30
Population 1890 was.....14,626
Population 1898 was.....18,836

INTEREST on the 7 per cent bonds is payable in New York City; on the 6 per cent bonds both in New York City and Topeka, Kan.

JOHNSON COUNTY.—J. W. THOMAS, Clerk.

County seat is Olathe.

LOANS—	When due.
KAN. CITY & SANTA FE RR—	
5s, J&J, $105,000	July 1, 1920
REFUNDING BONDS—	
4½s, ..., $100,000	1928
($10,000 optional y'rly from 1918)	
Total debt Mar. 1, 1899..	$205,000

Tax valuation, real.....$2,724,844
Tax val'tion, per. & RR. 1,556,660
Total valuation 1898....4,281,504
Assessment is ⅕ to ⅓ actual value.
State & Co. tax (per M.) '98.$15·85
Population 1890 was.....17,385
Population 1899 (est.).....18,000

INTEREST on the railroad bonds is payable at the State Fiscal Agency. Topeka, Kan.; on the refunding bonds at the New York Fiscal Agency.

JUNCTION CITY.—{J. V. HUMPHREY, Mayor. {T. W. DORN, Clerk.

This city is in Geary County.

LOANS—	When Due.
CITY BUILDING—	
7s, F&A, $6,000	Aug. 16, 1900
FUNDING BONDS—	
6s, M&N, $7,000	May 1, 1909
5s, ... 4,000	1913
FUNDING TERMINAL BOND—	
6s, M&S, $30,000	Mar. 1, 1920
6s, M&S, 5,000	Mar. 1, 1909

WATER WORKS—
6s, M&S, $50,000.....Mar. 1, 1917
Total debt Aug. 1. 1899..$102,000
Water debt (included).... 50,000
Tax valuation 1899 760,774
Assessment ¼ to ⅓ actual value.
City tax (per $1,000) '97....$15·00
Population 1890 was..... 4,502
Population 1899 was..... 5,417

KANSAS CITY.—{R. L. MARSHMAN, Mayor. {GEO. E. YEAGER, City Clerk.

This city is in Wyandotte County.

LOANS—	When Due.
INTERNAL IMPROVEMENT—	
6s, ... $19,100	Feb. 1, 1900
6s, ... 40,000	Aug. 1, 1900
6s, ... 14,000	Feb. 1, 1901
6s, ... 17,500	Aug. 1, 1901-3
6s, ... 5,500	Feb. 1, 1902-3
REFUNDING BONDS—	
6s, ... $80,000	Oct. 1, 1915
6s, ... 40,000	1927

LOANS—	When Due.
REFUNDING BONDS—(Con.)	
5s, ... $25,000	Feb. 1, 1913
(Optional after 1908.)	
5s, ... 125,000	1913
(Optional after 1908.)	
K. C. W. & N. W. RY—1887—	
5s, ..., $30,000	Jan 1, 1917
5s, ..., 30,000	July 1, 1917

TOTAL DEBT ETC—The bonded debt on Sept. 1, 1898, was $335,000; sinking fund, $30,000; net debt, $305,000. This does not include the internal improvement bonds, which are payable by special assessment, and which on July 1, 1898, amounted to $782,276, for the Board of Education bonds, which amounted to $205,871.

ASSESSED VALUATION as equalized by the State Board for 1898 was $9,050,776; city tax rate (per $1,000) 1899, $21 50. Property is assessed at one-third of its actual value.

POPULATION in 1890 was 38,316; in 1880 was 3,200. The population in 1895 was 40,676; in 1898 (est.), 46,028.

KINGMAN.—I. P. Carper, Mayor.

Kingman is in Kingman County.

LOANS— *When Due.*
City Hall, Imp., Etc.—
5s, F&A, $3,000..Aug. 1, 1909
4s, ..., 6,000..April 1, 1903
Railroad Bonds—
5s, J&J, $5,000..July 1, 1904
5s, J&J, 20,000..Aug. 31, 1919

Bonded debt Aug. 1, 1899...$34,000
Tax valuation 1899.....188,929
Total tax (per $1,000) 1899.$70·00
Population in 1890 was.....2,390
Population in 1897 was.....1,900

INTEREST is payable at the Kansas Fiscal Agency New York City.

KINGMAN CO.—C. R. Furrow, Clerk.

County seat is Kingman.

LOANS— *When Due.*
Funding Bonds—
6s, ..., $2,500...Jan. 1, 1903
6s, ..., 8,000...July 1, 1903
6s, ..., 7,100...July 1, 1909
6s, ..., 5,800..Jan. 6, 1910
6s, ..., 1,100..Apr, 13, 1910
6s, ..., 10,000...July 1, 1911
6s, ..., 7,500...Jan. 1, 1912
6s, ..., 20,000...Apr. 11, 1917

Refunding Bonds—
5s, ..., $43,000...Mar. 5, 1926
4½s, ..., 107,000...Aug. 2, 1926
Total debt July 1, 1899...$244,245
Sinking fund..... 5,623
Tax valuation 1899.....2,727,541
Assessment about ⅓ actual value.
Aver. tax (per $1,000) '98..$35·80
Population 1890 was..... 11,823
Population 1898 was..... 10,104

KIOWA CO.—Margaret Kane, Treasurer.

County seat is Greensburg.

LOANS— *When due.*
C. K. & N. RR—
6s, A&O, $41,000.....Oct. 1, 1917
Court House—
6s, J&J, $2,000.....Feb. 4, 1902
Funding—
6s, F&A, $79,000.....Feb. 15, 1919
6s, J&J, 3,000....Oct. 1, 1919

K. P. & W. RR—
6s, July, $60,000.. Aug. 4, 1917
6s, Oct., 25,000.....Oct. 3, 1917
Total debt Feb. 1, '99.... $210,000
Tax valuation 1898.... 763,457
Total tax (per $1,000) 1897.$34·97
Population 1890 was.....2,873
Population 1898 was.....1,878

LANE COUNTY.—T. O. Freeman, Co. Clerk.

County seat is Dighton.

LOANS— *When Due.*
Refunding Bonds—
6s, J&J, $124,500.....Jan. 1, 1918
Subject to call.
Bonded debt July 1, 1898.$124,500
Floating debt..... 9,786
Total debt July 1, 1898. 134,286

Total valuation 1898.....$871,179
Assessment is ½ actual value.
State & co. tax (per M.) '98.$32·50
Population 1890 was.....2,060
Population 1895 was.....1,490
Population in 1898 was.....1,662

INTEREST is payable at National Bank of Republic, New York City

LAWRENCE.—{GEO. R. GOULD, Mayor. {A. G. HANNOLD, City Clerk.

County seat of Douglas County—$100,000 of bonds issued by this city in 1871 are now in litigation and are not included in the total debt.

LOANS— *When Due.*
Refunding Railroad—
6s, J&J, $1,800*.....July 1, 1909
Subject to call at any time.
6s, 1800*.....
6s, J&J, $30,000.....July 1, 1913
Subject to call at any time.

5s, J&J, $130,000.....July 1, 1916
Subject to call after July 1, 1906
5s, J&J, $42,000.....July 1, 1923
Board of Education
5s, ..., 35,000..July 1, 1905-09
* Held in City Cemetery Fund.

BONDED DEBT on July 1, 1899, was $205,600. School debt (add'l) $35,000.

ASSESSED VALUATION in 1899 of real estate was $1,331,912; personal property, $439,790; railroad $93,070; total, $1,864,562; total tax rate (per $1,000), $60·00. Real estate is assessed at one-fourth of its actual value and personal property at one-third.

POPULATION.—In 1890 it was 9,997; in 1880 it was 8,510; in 1870 it was 7,268. In 1895 it was 10,084; in 1899 it was 11,437.

LEAVENWORTH.—S. F. Neeley, Mayor.

Leavenworth is the county seat of Leavenworth County.

LOANS— *When Due.*
Riverside Coal Co. Bonds—
6s, J&J, $10,000.....Apr. 1, 1917
Series J. and O. Bonds—
5s, J&J, $3,400.....July 1, 1904
Improvement Bonds—
6s, $32,391.....⅒ yearly
Board of Education Bonds—
6s, J&J, $64,498....July 1, '09-'11
Bridge Bonds—
5s, J&J, $30,000.....Jan. 1, 1924

Gas Well Bonds—
5s, J&J, $5,000.....July 1, 1917
Leav. Nor. & So. RR.—
5s, J&J, $50,000.....July 1, 1917
Leav. & Olathe RR.—
6s, J&J, $15,000.....Jan. 1, 1917
Park Bonds—(ref.)
5s, J&J, $50,000.....Apr. 1, 1195
30-Year Funding Bonds—
5s, J&J, $58,800.....July 1, 1909
4s, J&J, 220,400.....July 1, 1914

OPTIONAL.—All bonds issued by the city are subject to call.

INTEREST on the 30-year funding bonds, due in 1909; on the bonds of series J and O, and on the Board of Education bonds, is payable in Leavenworth; on all other bonds at the Kansas Fiscal Agency, New York City.

TOTAL DEBT SINKING FUNDS Etc.—

	Apr. 1, 1898	*Apr.* 1, '97.	*Apr.* 1, '96.	*Apr.* 1, '95.
General bonded debt.....	$546,600	$546,704	$546,600	$569,204
Improvement bonds.....	51,545	56,370	83,470	104,750
Total city debt.....	$598,149	$603,074	$630,070	$673,954

ASSESSED VALUATION.—The city's assessed valuation (about one-third cash value) and tax rate have been as follows:

	Assessed Valuation. Real	*Personal	Total	Tax Rate per $1,000.
1897.....	.....	.....	$6,020,508	$50·10
1896.....	$4,719,516	$1,019,894	5,739,404	43·30
1895.....	4,713,060	1,027,220	5,740,280	43·30
1894.....	4,704,580	991,620	5,696,200	45·50
1893.....	4,629,740	960,100	5,589,840	45·55
1890.....	4,591,110	879,600	5,470,710	46·35

*Including railroads.

The tax rate for 1896 as above includes State tax $4·10; county tax, $15·00; city tax $14·70; school tax $9·50; total $43·30.

POPULATION.—In 1890 was 19,768; in 1880 it was 16,546; in 1870 it was 17,873; in 1895 it was 20,822; in 1898 (est.), 21,536.

LEAVENWORTH CO.—J. W. Niehaus, Clk.

County seat is Leavenworth.

LOANS— *When Due.*
Refunding Bonds—
6s, J&J, $319,600.....July 1, 1909
5s, J&J, 720,200.....July 1, 1915
Bonded debt Feb. 1, '99.$1,095,685
Sinking fund..... 22,920
Net debt Feb. 1, 1899...$1,072,945

Tax valuation, real.....7,082,910
Tax valuation, personal.2,250,370
Total valuation, 1898.. 9,333,280
Valuation about ⅓ actual value.
State & co. tax (per M.) '98.$20·30
Population 1890 was.....38,485
Population 1898 was.....35,509

LINCOLN CO.—J. W. McReynolds, Treas.

County seat is Lincoln.

LOANS— *When due.*
Refunding Bonds—
6s, ..., $9,500....Mar. 1, 1904
6s, ..., 11,000....July 1, 1904
S. L. & W. Railroad—
6s, ..., $50,000....Oct. 1, 1916

Total debt July 1, 1898... $140,500
Sinking fund..... 27,078
Tax valuation in 1898...1,983,509
Total tax (per $1,000) '97,..$17·20
Population 1890 was.....9,709
Population 1897 was.....9,205

LINCOLN TOWNSHIP.—A. R. Moore, Co. Ck.

The township is in Cloud County.

LOANS— *When Due.*
Railroad Bonds—
6s, ..., $15,000.....Jan. 1, 1918
Refunding Bonds—
5s, ..., $10,000 1908-1918
8s, ..., 24,000.....Nov. 1, 1909

Total debt Feb. 1, 1899....$49,000
Tax valuation 1898.....200,399
State & co. tax (per $1,000).$10·65
Township tax (per $1,000). 8·50
Population in 1890 was.....460
Population in 1898 was.....380

LYON COUNTY.—H. E. Peach, Clerk.

County seat is Emporia.

LOANS— *When Due.*
Refunding Bonds—
4½s, ...,$167,000..July 1, 1919
Subject to call July 1, 1909.
4s, ..., $25,000..July 1, 1919
Subject to call July 1, 1904.
Total debt Feb. 8, 1899...$217,000
Interest payable at State Treasury

Tax valuation, real.....$5,199,360
Tax valuat'n, personal. 2,119,240
Total valuation 1898... 7,318,600
Assessment about ⅓ actual value.
State & Co. tax pr. $1,000, '98.$11·50
Population in 1890 was.....23,196
Population in 1899 (est.)...25,000

TAX FREE.—All bonds of this county are held by State school fund and are exempt from taxation.

LYONS.—This city is in Rice County. Formerly included in Atlanta Township; the city is responsible for part of township debt.

LOANS— *When Due.*
Funding Bonds—
7s, ...$1,000.....1902
Midland RR. Bonds—
7s, ...$35,000.....1907
Refunding Bonds—
6s, ...$10,000.....1909
Water Works Bonds—
7s, ...$35,000..1900 to 1907
(Part payable yearly.)

Bonded debt July, 1898...$81,000
School Dist. debt (addit'n'l) 18,250
Atlanta Tp. bonds (add)... 11,000
Total debt Jan., 1898.....110,250
Tax valuation 1897.....207,403
Tax rate (per $1,000) '97.. 85·10
Population in 1890 was.....1,651
Population in 1897 was.....1,426

MANHATTAN TWP.—{S. F. GOHEEN, Trustee. {W. A. WHITNEY, Treas.

This township is in Riley County.

LOANS— *When Due.*
Refunding Bonds—
6s, F&A, $66,500.....Feb. 1, 1910
Bonded debt Aug 1, 1899. $66 500
Township has no floating debt.

Tax valuation 1899.....$906,220
Assessment is ⅓ actual value.
Population in 1890 was.....995
Population in 1895 was.....913
Population in 1899 was 991

INTEREST on the bonds is payable in Kansas and in New York City

MARION CO.—I. S. Stirling, County Clerk.

County seat is Marion.

LOANS— *When Due.*
Funding Bonds—
5½s, Jan., $185,000...July 1, 1922
Subject to call after 1912.
Kansas & Nebraska RR.—
7s, ..., $6,000..... May 1, 1902
Refunding Bonds—
5½s, J&J, $125,000...May 1, 1920

Total debt Jan. 1, 1899.. $316,000
Tax valuation, real.... 2,670,166
Tax valua'n, pers & RR's 1,263,281
Total valuation 1898 .. 4,030,447
Assessment about ¼ actual value.
State & co. tax (per M.) '98..$12·50
Population in 1890 was.....20,539
Population in 1899.....20,150

MARSHALL CO.—Jas. Montgomery, Clerk

County seat is Marysville.

LOANS— *When due.*
Refunding RR. Aid Bonds—
5s, J&J, $50,000.....July 1, 1926
Subject to call at any time.
Bonded debt Jan. 1, '99 ...$50,000

Tax valuation 1898....$4,914,387
Total tax (per $1,000) '98... $41·10
Population in 1890 was.... 23,912
Population in 1898 was.... 24,753

MEADE COUNTY.—E. F. Rieman, Clerk.

County seat is Meade.

LOANS— *When Due.*
Railroad Bonds—
6s, M&S, $115,000...Mar. 15, 1908
Subject to call.
Refunding—
6s, J&J, $30,000.....Jan. 1, 1917
6s, J&J, 23,000..... July 1, 1919

Bonded debt July 1, 1898.$168,000
Sinking fund..... 1,030
Tax valuation 1898 873,901
Assessment about ⅓ actual value.
Total tax (per $1,000) '97.. $35·90
Population in 1890 was.... 2,542
Population in 1898 was.... 1,562

MEDICINE LODGE.—Medicine Lodge is in Barber Co.

LOANS— *When Due.*
Water Works Bonds—
6s, ..., $50,000..July 1, 1908-'09
Bonded debt July. 1, 1898.$50,000
Tax valuation, real.....$97,678
Tax valuation, personal... 14,708

Tax valuation, railroads..$10,260
Total valuation 1896.....122,646
Total tax (per $1,000).....$99·50
Population in 1890 was.....1,095
Population in 1895 was..... 659

Personal property is assessed on a basis of 40 per cent of actual value. Much of the real estate is assessed above selling price.

MIAMI COUNTY.—G. W. Seaver, Treasurer.

County seat is Paola.

LOANS— *When Due.*
M. K. & T. RR.—
7s, J&J, $75,000.....July 1, 1901
Bonded debt July 1, '99 $75,000
Sinking fund 9,457
Tax valuation 1899..... 4,757,708

Assessment is ⅓ actual value.
St. & co. tax (per $1,000) '99.$20·00
Population in 1890 was.... 19,614
Population in 1895 was.... 19,739
Population in 1899 was 21,000

INTEREST is payable at the Fiscal Agency, New York.

MONTGOMERY CO.—County seat is Independence.

LOANS— *When Due.*
L. L. & G. RR.—
7s, J&J, $136,319.....July 2, 1900
(Part due yearly) to July 2, 1907
Bonded debt, July 2, '99.$136,319
Floating debt.....6,035
Total debt July 1, 1899...$142,354

Tax valuation, real $2,541.507
Tax valu't'n, per. & RR...1,441,273
Total valuation 1899... 3,982,780
Assessment is ¼ actual value.
Tax rate (per $1,000) '99...$20·20
Population in 1890 was.....23,104
Population in 1899 was.....28,222

INTERES T is payable at the State Fiscal Agency, New York.

MORRIS COUNTY.—F. T. Behring, Treas.

County seat is Council Grove.

LOANS— *When Due.*
Refunding Bonds—
6s J&J, $100,000....July 1, 1911
Total debt Jan. 1, 1899.. $100,000
Tax valuation 1898.....2,999,516

State & Co. tax p. $1,000, '98.$13·00
Assessment bet. ¼ & ½ act'l value.
Population in 1890 was.....11,381
Population in 1895 was.....10,948
Population in 1898 was.....11,377

MORTON COUNTY.—A. REEVES, Dep. Clerk.

County seat is Richfield.

LOANS— *When Due.*
COURT HOUSE BONDS—
6s, J&J, $25,000.....July 1, 1908
REFUNDING BONDS—
6s, J&J, $28,000.....July 1, 1918
6s, J&J, 5,000.....July 1, 1919
Bonded debt July 1, 1899..$58,000

Floating debtabout..... $5,000
Total debt July 1, 1899... 63,000
Tax valuation 1899.....405,579
State & Co tax (per M.)'99. 13·50
Population in 1890 was.....724
Population in 1880 was..... 9
Population in 1899 was.....305

INTEREST is payable at the Kansas Fiscal Agency, New York.

NEODESHA.—A. L. HILL, Clerk.

This city is in Wilson County.

LOANS— *When Due.*
GAS BONDS—
6s, F&A, $13,000.....March, 1908
(Now subject to call.)
WATER BONDS—
6s, J&J, $15,000.....June, 1913
(Subject to call after June, 1903)
Bonded debt Feb. 17, 1899. $30,000

Floating debt..... $5,000
Total debt Feb. 17, 1899.. 35,000
Assessed valuation 1898..170,000
Assess't about 25% actual value.
Tax rate (per $1,000), '98..$54·60
Population in 1890.....1,528
Population in 1898 (est.).....1,700

NESS COUNTY.—J. S. WAGNER, Clerk.

County seat is Ness City.

LOANS— *When due.*
FUNDING BONDS—
6s, ..., $17,000....July 1, 1913
6s, ..., 30,000....July 15, 1918
REFUNDING CH. KAN. & W. RR—
5s, ..., $75,000.....

Total debt Feb. 6, 1899. $122,000
Tax valuation 1898..... 1,235,661
Assessment is ½ actual value.
Av. tot'l tax (per $1,000) '98. $38·29
Population 1890 was.....4,944
Population 1898.....4,039

INTEREST payable in N. Y. is paid at the Nat. Bank of the Republic

NEWTON.—This city is in Harvey County.

LOANS— *Amt. Outstand'g.*
Fund'g bonds, 5s, 1902-7...$27,000
Mining bonds, 6s, 1902..... 5,000
Railroad bonds, 6s, 1915... 40,000
Water bonds, 6s, 1905-07..125,000

Bonded debt July 1, 1898 $197,000
Tax valuation 1897.... 941,489
Real valuation..... 5,000,000
Population in 1890 was.....5,605
Population in 1897 (est.).....5,273

NORTON COUNTY.—Norton is the county seat.

LOANS— *When Due.*
6s, ... $26,000.....Apr. 1, 1909
6s, ... 20,000.....May 2, 1925
All subject to call 5 years after issue.
Bonded debt July 1, '99...$46,000

Total valuation 1897...$2,103,193
Total valuation 1898.. 2,177,175
Assessment about ⅓ actual value.
State & co. tax (per M.) '97. $13·10
Population in 1890 was.....10,617
Population in 1898 was....10,045

OSAGE COUNTY.—WM. H. THOMAS, Co. Cl'k.

County seat is Lyndon.

LOANS— *When Due.*
LAUR. & CARB. RR—
7s, J&J, $50,000.....July 1, 1902
Total debt Sept. 1, 1899... $50,000
Tax valuation, real.....$2,431,515
Tax valuation, person'l 649,100

Tax valuation, railr'ds. $957,791
Total valuation 1899... 4,038,336
Assessment is abt. ¼ actual value.
State & co. tax (per M. '99..$20·50
Population in 1890 was.....25,062
Population in 1899 (est.).....24,000

INTEREST is payable at Fiscal Agency in New York.

OSBORNE CO.—F. A. DAWLEY, County Clerk.

County seat is Osborne.

LOANS— *When Due.*
COUNTY BONDS—
6s, J&J, $50,000.....July 1, 1915
6s, J&J, 3,500.....Apr. 1, 1905
Interest payable at Inter-State National Bank, N. Y.

Total debt July 1, 1898. $53,500
Tax valuation, 1898.....2,439,142
Assessm't about 2-5 actual value.
Total tax (per $1,000) '97...$37·50
School tax (per $1,000).....15·00
Population in 1898 was.....11,015

OSWEGO.—

This city and township are in Labette County. The city is liable for 66⅔ per cent of the amount of the township funding bonds described below. Township refunding bonds to the amount of $78,000, which were in litigation, have been declared valid.

LOANS— *When Due.*
M. & W. RR. BONDS—
6s, J&J, $24,500.....July 1, 1902
TOWNSHIP FUNDING BONDS—
6s, Jan. 1, $48,000....Jan. 1, 1905
6s, Jan. 1, 25,500....Jan. 1, 1905
6s, J&J, 46,000....Aug. 1, 1907
6s, J&J, 20,000....Jan. 1, 1908
6s, J&J, 6,000....Aug. 1, 1910

Total city debt Jan. 1, '99..$24,500
Township debt Jan. 1, '99..134,000
Interest is paid in New York.
Tax valuation, real.....$124,519
Tax valuation, personal.. 89,657
Total valuation 1898. 214,176
Assessment about ⅓ actual value
Total tax (per $1,000).....$27·05
Population in 1890 was.....2,574
Population in 1895 was.....2,745

OTTAWA.—{A. DOBSON, Mayor. {W. K. BOLTWOOD, Clerk.

County seat of Franklin County.

LOANS— *When Due.*
REFUNDING BONDS—
7s, J&J, $15,500.....Jan. 1, 1902
6s, A&O, 25,000.....Oct. 1, 1902
6s, A&O, 1,334.....Oct. 1, 1902
6s, M&N, 5,000.....May 1, 1906
SEWER BONDS—
6s, J&J, $27,000.....July 1, 1900
($3,000 due yearly) to July 1, 1908

BRIDGE BONDS—
6s, J&D, $11,000.....June 8, 1902
Total debt July 1, '98... $87,834
School debt (additional) 23,000
Total valuation, 1897...1,153,855
Assessment about ¼ actual value.
Tot. tax rate p. $1,000, '95..$48·00
Population 1890 was.....6,248
Population 1897 was..... 8,050

INTEREST is payable in New York at the State fiscal agency.

OTTAWA CO.—W. M. TRUITT, Clerk.

County seat is Minneapolis.

LOANS— *When Due.*
CHIC. KAN. & WEST. RR.—
6s, ..., $89,000....Jan. 1, 1918
SOLOMON RR.—
8s, ..., $50,000....July 1, 1908

8s, ..., $50,000....Oct. 1, 1909
Total debt Feb. 7, 1899.. $190,000
Tax valuation 1898.....2,629,873
Population in 1898 was.....10,600
Population in 1890 was.....12,581

PAOLA CITY.—JOHN W. TATHAM, Clerk.

This city is in Miami County.

LOANS— *When Due.*
RAILROAD-AID BONDS—
7s, ..., $10,000...July 1, 1901
6s, ..., 20,000...Feb. 10, 1917
6s, ..., 15,000...Jan. 1, 1919
PAOLA GLASS CO. BONDS—
7s, ..., $1,200.....Jan. 1, 1919
GAS WELL BONDS REFUNDING—
6s, ..., $15,000....July 1, 1907

Bonded debt Feb. 1, 1899. $61,200
Sinking funds..... 4,700
Net debt Feb. 1, 1899..... 56,500
Assessed valuation 1898 609,177
Total tax (per $1,000) '98..$61·25
Population in 1890 was.....2,943
Population in 1897 was.....3,450

PARKER TWP.—O. T. ROENIG, Treasurer.

This township is in Montgomery County.

LOANS— *When Due.*
RAILROAD BONDS—
6s, ..., $26,000.....Oct. 1, 1916
6s, ..., 25,000.....Feb. 1, 1917
Bonded debt July 1, 1898. $100,000
Tax valuation, real (abt.) 350,000

Tax valuat'n, pers'l (abt.) $100,000
Total valuation '98 (abt.). 450,000
Assessment about ¼ actual value.
Total tax (per $1,000) '98..$76·50
Population in 1890 was.....3,139
Population in 1898 (est.).....5,300

PARSONS.—{C. K. LIMBACH, Mayor. {G. W. HAWKS, Treasurer.

This city is in Labette County.

LOANS— *When Due.*
RAILROAD BONDS—
6s, F&A, $37,000.....Aug. 1, 1916
6s, F&A, 20,000.....June 1, 1917
PARK BONDS—
5s, ..., $10,000....Mar. 1, 1908
Bonded debt Feb. 1, 1898. $57,000
Floating debt..... 43,000

Total debt Feb. 1, 1898.. $100,000
Tax valuation, real..... 887,113
Tax valuation, personal. 136,686
Total valuation 1897.....1,023,798
Assessment is ½ actual value.
Total tax (per $1,000).....$54·00
Population in 1898 (est.).....10,000
Population in 1890 was..... 6,736

INTEREST is payable by the Kansas Fiscal Agency.

PAWNEE CO.—G. W. LAWRENCE, Treasurer.

County seat is Larned.

LOANS— *When Due.*
BRIDGE BONDS—
7s, J&J, $4,000..July, '00 to 1903
COURT HOUSE—
6s, J&J, $5,000...July, '00 to 1903
RAILROAD BONDS—
6s, J&J, $41,000.....Aug., 1917
Total debt Feb. 6, 1899.. $51,000

Sinking fund..... $3,000
Net debt Feb. 3, 1899.... 48,000
Tax valuation 1898.....1,862,317
Assessment is ½ actual value.
State & Co. tax (per M) '98. $11·40
Population in 1890 was.....5,204
Population 1895 was.....4,797
Population in 1899 (est.).....4,600

PITTSBURG.—{C. A. FISCHER, Mayor. {ED. ANDERSON, City Clerk.

This city is in Crawford County. The private improvement bonds mentioned below are not strictly a city debt, certain districts only being liable for the payment of the yearly instalment.

LOANS— *When Due.*
FUNDING BONDS—1887 & 1891—
6s, Jan., $17,000.....Jan. 1, 1901
RAILWAY-AID BONDS—'88 & '93.
6s, Apr., $6,000....Apr. 1, 1908
5s, Sept., 20,000....Sept. 13, 1913
5s, Dec., 20,000....Dec. 1, 1913
PRIVATE IMPROV. BONDS—
6s, Nov., $27,000.....1901
($5,000 yearly Nov. 1.)
SEWER BONDS—
6s, July, $5,000.....July 1, 1902
6s, ..., 2,750.....July 15, '06

City bond. dbt. July 1, '98. $75,750
Private imp. bds. (add.). 27,000
Tax valuation, real & RR. 967,884
Tax valuation, personal. 174,925
Total valuation 1896.....1,142,809
Assessment about ⅓ actual value.
City tax rate (per $1,000)..$24·10
School tax (per $1,000)..... 20·00
Total tax (per $1,000) '96.. 56·60
Population in 1890 was.... 6,697
Population in 1896.....10,170

INTEREST is payable at the Kansas Fiscal Agency, New York City

PRATT COUNTY.—JAS. A. PORTER, Treas.

County seat is Pratt.

LOANS— *When Due.*
KING. PRATT. & W. RR—
6s, ..., $96,000....Dec. 15, 1916
6s, ..., 24,000....June 1, 1917
COUNTY BONDS—
6s, ..., $4,500....June 1, 1908
6s, ..., 1,000....July 21, 1912
6s, ..., 8,800....Apr. 25, 1913
6s, ..., 4,500....Apr. 11, 1913
6s, ..., 23,500....Jan. 1, 1915
6s, ..., 24,500....July 1, 1917

6s, ..., $12,000....July 1, 1918
6s, A&O, 5,000....Oct. 1, 1918
6s, ..., 46,500....Jan. 1, 1920
6s, ..., 47,000....Feb. 1, 1920
6s, ..., 25,000....May 1, 1920
Total debt Aug. 1, 1899.. $322,300
Tax valuation 1899.....1,415,825
State & co. tax (per M.) '99....8·50
Population 1895 was.....6,583
Population 1890 was.....8,118
Population 1899 (est.).....6,341

RENO COUNTY.—W. E. BURNS, Treasurer.

County seat is Hutchinson.

LOANS— *When due.*
REFUNDING—
5½s, J&J, $131,000....Jan. 1, 1919
Subject to call.
5s, ..., $45,000.....Feb. 1, 1916
4½s, ..., 55,000.....Mar. 1, 1928
Subject to call after 1918.
4½s, .., $39,000.....Dec'. 1, 1928
4s, ..., 76,000.....1919 to 1929

Bond. debt Feb. 1, 1899.. $362,000
Sinking fund and cash.. 50,530
Net debt Feb. 1, 1899... 311,470
Total valuation 1898....6,023,624
Assessment about ¼ actual value.
State and Co. tax (per M) '98. $14·50
Population 1890 was.....27,079
Population 1899 (est.).....27,000

RICE COUNTY.—THEO. GODSHALK, Treasurer.

County seat is Lyons.

LOANS— *When Due.*
SAL. STEN. & EL P. RAILWAY—
6s, Mar, $12,000.....Mar. 1, 1917
REFUNDING RAILWAY BONDS
6s, Jan, $88,000.....Jan. 1, 1920
Total debt July 1, 1899.. $100,000
Tax valuation, real, '99. $1,792,744

Tax valuation, personal. $424,925
Tax valuation RR..... 895,304
Total valuation 1899....3,112,973
Assessm't is 15 to 20% act'l value.
State and co. tax (p. $1,000). $14·40
Population 1890 was.....14,451
Population 1899 was.....14,235

RILEY COUNTY.—C. M. BREESE, Co. Clerk.

County seat is Manhattan.

LOANS— *When Due.*
REFUNDING BONDS—
5s, ..., $105,000....July 10, 1925
(Subject to call at any time.)
5s, ..., $95,000.....Jan. 1, 1928
Subject to call after 1908.
Bonded debt Feb. 1, '99..$200,000

Tax valuation, 1898....$3,359,350
Assessment is 1-5 actual value.
State & Co. tax (per M.) '98. $11·00
Population 1890 was.....13,183
Population in 1899 (est.)...13,000

ROOKS CO.—U. E. VAN DYKE, County Clerk.

County seat is Stockton.

LOANS— *When Due.*
RAILROAD BONDS—
6s, J&J, $60,000.....July 1, 1917
REFUNDING BONDS—
7s, ..., $3,600.....1900 to 1901
6s, J&J, 20,000.....July, 1903
6s, J&J, 11,500.....July 1, 1906
6s, ..., 4,000.....Oct., 1908
6s, ..., 5,000.....July 1, 1916

Total debt Feb. 1, 1899. $105,900
Tax valuation 1898.....1,984,497
Assessment is ½ actual value.
Total tax (per $1,000) '98..$32·70
Population in 1890 was.....8,018
Population in 1898 was.....7,440

RUSH COUNTY.—W. J. HAYES, County Clerk.

County seat is La Crosse.

LOANS— When Due.
COURT HOUSE BONDS—
6s, J&J, $20,000.....July 1, 1908
FUNDING BONDS—
6s, J&J, $26,700.....1908 to 1911
REFUNDING BONDS.—
6s, J&J, $112,000.....May 1, 1918
Bonded debt Jan. 1, '99..$158,700
County has no floating debt.

Tax valuation, real.'98.$1,1d7,129
Tax valuation, personal 125,471
Tax valuation, railroads 307,638
Total valuation 1898... 1,600,238
Assessment is ½ actual value.
Total tax (per $1,000) '98. $40·40
Population in 1890 was.....5,204
Population in 1898 was.....5,289

ST. MARYS TOWNSHIP.—This township is in Pottawatomie County.

LOANS— When Due.
REFUNDING BONDS—
6s, ——, $55,000, ...Aug. 1, 1905
(Now subject to call).
Bonded debt Jan 10, 1898.$55,000
Floating debt..... 1,800
Total debt Jan. 10. 1898.. 56,800

Assessed valuation, real.$215,000
Assessed valuation, per'l. 165,000
Total valuation in 1898.. 380,000
Valuation about ¼ actual value.
Population in 1890 was.....2,163
Population in 1898 (est.)....2,800

SALAMANCA TOWNSHIP AND CITY OF COLUMBUS.—H. B. BOGGS, Township Trustee.

Salamanca Township and the city of Columbus are in Cherokee County

LOANS— When Due.
RAILROAD BONDS—
10s, Jan., $12,000 .....
Subject to call.
FUNDING BONDS—
6s, J&J, 166,500.....Jan. 1, 1916
Subject to call.
Total debt July 1, 1898.. $178,500
Tax valuation, real..... 122,000

Tax valuation, per. & RR. $89,000
Tot. val. 1897 (township) 211,000
Tax valuation, real..... 194,000
Tax val., personal & RR. 69,000
Tot. valuation, '97 (city) 263,000
Assessment is ¼ actual value.
Total tax (per $1,000) '97. $55·00
Population 1890 was (city) 2,160
Population 1897 (twp.) was 1,000
Population 1897 (city) was 2,500

INTEREST is payable at the Fiscal Agency, New York.

SALINA.—JAMES T. HAYWARD, Mayor.

This city is the county seat of Saline County.

LOANS— When Due.
GENERAL IMPROVEMENT—
6s, J&J, $16,000.....Jan. 1, 1906
FUNDING BONDS—
6s, J&J, $44,000....Jan. 1, 1908
6s, M&S, 7,000....Mar. 1, 1908
6s, J&J, 16,000....July 1, 1908
6s, J&D, 20,000....Nov. 29, 1909
PAPER CO. AID—
6s, M&N, $10,000.....May 1, 1912
REFUNDING BONDS—
6s, M&S, $32,000 .....Jan. 1. 1913
SEWER BONDS—
6s, J&J, $4,000.....July 1, 1900
Interest payable at New York.

LOANS— When Due.
SALINE BOARD OF EDUCATION—
5s, ..., $10,000 ....July 1, 1902
5s, ..., 5,000 ....July 1, 1907
City debt July 1, 1898.... $159,000
School bonds..... 22,500
Tax valuation, real..... 811,339
Tax valuation, personal. 241,846
Tax valuation, railroads 102,362
Total valuation 1896....1,155,547
Total tax (per $1,000).....$59·90
Assessment is ½ actual value.
Population in 1890 was.....6,149
Population in 1897 about....5,700

SALINE COUNTY.—A. L. BROWN, Co. Clerk.

County seat is Salina. [$100,000 bonds have been sold to refund part of those mentioned below.]

LOANS— When Due.
CH. K. & N. RR.—
6s, J&D, $46,000.....Dec. 28, 1912
CH. K. & W. RR.—
6s, Nov, $58,000.....Nov. 1, 1917
K. & C. RR.—
6s, M&S, $55,000.....Sept. 1, 1916

MO. PACIFIC R'Y—
6s, J&J, $84,000.....Jan. 1, 1916
Total debt Feb. 1, 1899.. $243,000
Tax valuation 1898.....4,047,427
Total tax (per $1,000), '98..$18·50
Assessment about ½ actual value.
Population 1890 was.....17,442
Population in 1898.....16,020

SCOTT COUNTY.—

County seat is Scott. The validity of the railroad 6s having been established in the U. S. Circuit Court, they must be paid at maturity.

LOANS— When Due.
RAILROAD AID—
6s, ..., $153,000..Aug. 27, 1917
REFUNDING BONDS—
6s, ..., $23,000.....May 1, 1919
6s, ..., 2,000.....May 1, 1920

Bonded debt July 1, '98. $178,000
Tax valuation 1898.....577,278
Total tax (per $1,000) '95..$39·20
Population 1890 was.....1,262
Population 1880 was..... 43
Population 1898 was.....1,013

SEDGWICK CO.—A. M. DENNY, Clerk.

County seat is Wichita.

LOANS— When due.
COURT HOUSE, ETC. BONDS—
5s, J&J, $200,000.....June 1, 1908
5s, J&D, 50,000.....June 1, 1909
FUNDING BONDS 1895—
5s, $50,000.....July 1, 1925
REFUNDING BONDS—
5¾s, ..., $140,000..Feb. 1, 1910

Total debt Aug. 1, 1899 $440,000
Tax valuation, real ... 8,916,813
Tax valuation, pers'nal 1,122,312
Tax valuation 1899....10,039,125
Assessment is 3/10 actual value.
State & co. tax (per M.) '99.$14·50
Population 1890 was.....43,626
Population 1899 (est.).....40,379

INTEREST is payable in New York at the Nat. Bank of the Republic.

SEWARD COUNTY.—County seat is Liberal.

LOANS— When Due.
FUNDING BONDS—
6s, J&J, $39,000.....July 1, 1917
6s, J&D, 31,000.....June 1, 1919
6s, J&J, 37,000.....Jan. 1, 1919
6s, J&J, 34,800.....June 1, 1923
Bonded debt July 1, 1898.$141,800

Floating debt..... $6,440
Tot. debt July 1, 1898.....148,240
Tax valuation 1898.....495,606
Assessment is ⅓ actual value.
Total tax (per $1,000), '96..$41·30
Population in 1890 was.....1,503
Population in 1898 was..... 685

INTEREST is payable in New York at the Bank of the Republic.

SHAWNEE CO.—J. M. WRIGHT, Co. Clerk.

County seat is Topeka.

LOANS When Due.
ATCH. TOP. & SANTA FE RR.—
7s, June, $68,000.....June 1, 1902
COURT HOUSE BONDS—
4s, M&N, $150,000....May 1, 1924
FUNDING BONDS—
4s, J&J, $50,000.....July 1, 1909
KAN. AVE. BRIDGE BONDS—
5s, Jan., $150,000....Jan. 1, 1916
K. N. & D. RR.—
6s, July, $75,000.....July 1, 1906

REFUNDING RR. BONDS—
5½s, June, $125,000..June 1, 1907
5s, ..., $13,000.....Mar. 1, 1901
Total debt July 1, 1899. $631,000
Total valuation 1899...15,239,086
Assess. real, ⅓; pers'l, ½ act'l val.
State & co. tax (per M.) '98.$13·00
Population in 1890 was.....49,172
Population in 1898 was.....50,582

INTEREST on the 7 per cent railroad bonds and on the 4 per cent funding bonds is payable at the County Treasurer's office; on all other bonds at the Kansas Fiscal Agency, New York City.

STAFFORD CO.—{FRANK MAXON, Treasurer. GEO. R. SHAFFER, County Clerk.

County seat is Saint John.

LOANS— When Due.
FUNDING BONDS—
6s, A&O, $3,000.....Oct. 15, 1901
6s, F&A, 5,000..... Aug. 1, 1902
6s, J&D, 2,500.....Dec. 1, 1903
6s, ..., 20,000.....Apr. 1, 1908
RAILROAD AID BONDS—
6s, July, $128,000 ....July 1, 1916

Total debt Feb. 1, 1899.. $158,500
Tax valuation 1898.....1,870,617
Assessment is 2-5 actual value.
Total tax (per $1,000) '97..$42·25
Population in 1890 was.....8,520
Population 1898 was.....8,231

INTEREST is payable at the Kansas Fiscal Agency, N. Y. City.

STANTON CO.—C. E. VAN MITER, Clerk.

County seat is Johnson.

LOANS— When Due.
REFUNDING BONDS—
6s, J&J, $51,000 ....1918, '19, '20
Bonded debt July 1, 1899..$61,000
Floating debt..... 10,949
Total debt July 1, 1899.... 71,949

Tax valuation 1899.....$334,560
Assessment at about actual value.
Total tax (per $1,000) '98...$35·12
Population in 1890 was.....1,031
Population in 1899 was..... 294

INTEREST is payable by the Kansas Fiscal Agency.

STEVENS CO.—HERMAN CANN, Clerk.

County seat is Hugoton.

LOANS— When Due.
REFUNDING BONDS—
6s, J&J, $52,000.....1918, '19, '20
6s, J&J, 31,388.....July 1, 1913
Interest is payable in New York.
Bonded debt Jan. 1, 1899..$83,388
Floating debt..... 12,000

Total debt Jan. 1, 1899....$95,388
Total valuation 1898.....438,027
Assessment is ½ actual value.
State & Co. tax (per M.) '98.$12·50
Average school tax.....16·50
Population in 1890 was.....1,418
Population in 1899 (est).....600

SUMNER COUNTY.—W. H. MADDY, Treas.

County seat is Wellington.

LOANS— When Due.
C.S. & Ft. S. RR.—
6s, J&J, $75,000.....Sept. 30, 1909
6s, A&O, 66,600.....Aug. 3, 1910
REFUNDING RR. BONDS—
5½s, J&J, $145,000.. Jan. 1, 1920

Total debt Feb. 1, 1899.. $286,600
Sinking fund about..... 20,000
Tax valuation 1898.... 6,538,942
Assessment is ⅓ actual value.
State & Co. tax (per M.) '98.$14·75
Population 1890 was.....30,271
Population 1898 was..... 23,421

THOMAS COUNTY.—IKE W. CRUMLY, Clerk.

County seat is Colby. The railroad aid bonds will be refunded if satisfactory arrangements can be made.

LOANS— When Due.
JAIL BONDS—
6s, M&N, $4,000.....Nov. 10, 1918
RAILROAD AID BONDS—
6s, F&A, $52,000.....Aug. 15, 1908
REFUNDING BONDS—
6s, J&J, $17,000.....Jan. 1, 1909

Total debt Feb. 1, 1899.. $70,000
Total valuation, 1898.. 1,917,090
Assessment is ½ actual value.
State & co. tax (per M.) '98..$14·50
Population in 1890 was.....5,538
Population in 1898 was.....3,616

TOPEKA.—J. H. SQUIRES, City Clerk.

This city is in Shawnee County.

CITY LOANS— When Due.
CITY HALL BONDS—
3¾s, ..., $60,000..... 1929
COAL PROSPECTING—
6s, J&J, $12,000.....Apr. 20, 1906
REFUNDING BONDS—
6s, J&J, $14,000.....July 20, 1905
5s, J&J, 14,000.....July 2, 1906
5s, J&J, 79,000.....July 15, 1910
5s, J&J, 100,000.....Aug. 10, 1912
5s, J&J, 74,000.....Nov. 8, 1913

REFUNDING BONDS—(Con.)—
5s, J&J, $3,500.....Sept. 1, 1915
3¾s, J&J, 13,000, g...Jan. 15, 1919
INTERNAL IMPROVEM. BONDS—
(payable by special assessment.)
PAVING AND SEWERS—
6s, ..., $143,512..Part due yearly
5s, ..., 150,000.....1900 to 1909
BOARD OF EDUCATION BONDS—
Various.... $309,700.....Various

INTEREST is payable in New York at the fiscal agency of the State.

TOTAL DEBT, ETC.—The total general city debt Feb. 1, 1899, was $319,500; Internal Improvement Bonds, $143,512; Board of Education Bonds, $309,700.

ASSESSED VALUATION of real estate in 1898 was $7,850,510; personal property, $1,355,785; railroad property, $359,940; total $9,566,235 Real estate is assessed at "about 30 per cent of its actual value." The total tax rate (per $1,000) in 1898 was $42·00, including State tax $3·70; county tax $9·30; city tax $19·00; school tax $10·00.

POPULATION.—In 1890 was 31,007; in 1880 was 15,452; in 1870 was 5,790; in 1895 it was 30,151; in 1898 it was 32,651.

WABAUNSEE CO.—B. BUCHLI, Clerk.

County seat is Alma.

LOANS— When Due.
RAILROAD AID BONDS—
7s, July 1, $138,700..July 1, 1910
Total debt Feb. 1, 1899... $138,700

Total valuation 1898...$2,881,140
State & co. tax (per M.) '98..$19·50
Population 1890 was.....11,720
Population 1898 was.....12,172

ASSESSMENT.—Real estate is assessed on a basis of ⅕ actual value and personal property on ⅓.

WASHINGTON CO.—AUGUST SOLLER, Co. Clk.

County seat is Washington.

LOANS— When Due.
REFUNDING BONDS—
5½s, J&J, $9,000.....July 1, 1903
5s, J&J, 35,000....July 1, 1920
Total debt July 1, 1899....$44,000

Total valuation 1899...$4,070,990
Assessment about 1-5 actual value.
Population in 1890 was.....22,894
Population in 1899 (est.)....23,373

INTEREST is payable at the Kansas Fiscal Agency, New York.

WELLINGTON.—{S. N. BROWN, Mayor. A. B. CHEEVER, Clerk.

This city is the county seat of Sumner County.

CITY LOANS— When Due.
RR. AID BONDS—
7s, J&J, $10,000.....July 1, 1910
4s, ..., 30,000.....1919
BOARD OF EDUCATION LOANS.
6s, July, 3,000.....July 1, 1900-'2
6s, J&J, 10,000.....July 1, 1903
Subject to call.
5s, Mar., $5,000, $1,000 ev'y 6 mos.
5s, July, 14,000.....July 1, 1907
5s, Jan., 30,000.....July 1, 1910

Total city debt Feb., '99...$50,000
Sinking fund..... 1,935
Net city debt Feb., 1899.. 48,065
Sch. debt Feb., 1899 (add.) 63,500
Tax valuation real.....403,106
Tax valuation, personal...253,695
Total valuation 1898.....656,801
Assessment is ⅓ actual value.
Total tax (per $1,000) '98.. $50·75
Population 1890 was.....4,391
Population 1895 was.....3,657
Population in 1898.....3,635

INTEREST is payable at the State Fiscal Agency in New York.

WICHITA.—{F. ROSS, Mayor. H. T. KRAMER, City Clerk.

County seat of Sedgwick County.

CITY LOANS— *When Due.*
RAILROAD BONDS.
CHIC. KAN. & NEB. RR.—
6s, F&A, $3,000.....Aug. 1, 1907
ST. LOUIS FT. S. & WICH. RR.—
6s, J&J, $40,000....July 1, 1903
WICHITA & COLORADO RR.—
6s, J&J, $40,000....Feb. 1, 1906
REFUNDING BONDS—
6s, ... $122,000..... 1915
6s, ... 74,000.....June 1, 1921
5s, J&J, 50,000.....Jan. 1, 1921
5s, ..., 25,287.. ...July 1, 1917
5s, ..., 25,000.....1918
5s, ... 50,000.....Jan., 1929
Subject to call after 1919.

CITY LOANS—(Con.)—
CITY HALL SITE BONDS—
5s, J&J, $100,000..Jan. 1, 1910
PARK BONDS—
6s, ... $14,000.....Jan. 1, 1918
LOANS— *When Due.*
SPECIAL ASSESSMENT BONDS—
6s, Var, $159,853...1899 to 1903 (Part due each year)
BOARD OF EDUCATION BONDS.
5s, J&J, $25,000....July 1, 1905 Subject to call.
5s, J&J, $45,000....July 1, 1909 Subject to call at any time.
5s, F&A, $50,000....Feb. 15, 1910
5s, J&J, $17,500.....July 1917

INTEREST on the Board of Education bonds is payable by the New York Fiscal Agency, with the exception of bonds due in 1909 and 1917, interest on which is payable in Topeka; the refunding bonds of 1917 are also payable in Topeka.

TOTAL DEBT, ETC.—The total general debt on January 1, 1899, was $518,287; special assessment debt, $159,853. The total school debt on the same date was $137,500.

TOTAL ASSESSED VALUATION in 1898 was $4,561,835, and the city tax rate (per $1,000) was $24 00. Assessment is about one-third actual value.

POPULATION.—The population in 1890 was 23,853; in 1880 was 4,911; population in 1895 was 20,841; in 1899 (est.) 24,000.

WILSON COUNTY.—County seat is Fredonia.

LOANS— *When Due.*
ST. L. & W. RR.—
7s, ... $93,000....Nov. 26, 1909
COURT HOUSE BONDS—
6s, ... $8,000..... .....
Bonded debt Jan. 1, '99..$101,000

Tax valuation 1898.....$2,732,774
Assessment is ¼ actual value.
State & Co. tax (per M) '98...$15·60
Population 1890 was.....15,286
Population 1895 was.....14,393
Population in 1899 was....15,150

WINFIELD.—E. S. BEDILION, City Clerk.

County seat of Cowley County.

LOANS— *When Due.*
PARK BONDS—
6s, M&N, $11,000...Sept. 15, 1911
RAILROAD BONDS—
6s, M&S, $3,000.....Sept. 1, 1916
6s, Nov., 8,000....Nov. 1, 1917
6s, J&D, 20,000 ...May 19, 1915
5s, ... 45,000.... Jan. 1, 1918
5s, ..., 10,000.....1918
Subject to call 1908.

BRIDGE BONDS—
6s, F&A, $4,500.....Aug. 25, 1916
Interest payable in New York.
Bonded debt Aug. 15, '98..$97,000
City has no floating debt.
Total valuation 1898.....793,494
Total tax (per $1,000) '98. 35·00
Population in 1890 was.....5,184
Population in 1898 (est.).....6,000

Real estate assessed at ⅓ actual value and pers'l property at ⅓ actual.

WYANDOTTE CO.—JOHN CASKEY, Treas.

County seat is Kansas City.

LOANS— *When due.*
BRIDGE—
6s, ..., $13,000...Sept. 1, 1903
6s, ... 35,000...Aug. 1, 1905
5½s, ... 67,500...July 1, 1907
5s, ... 60,000...July 1, 1919
FUNDING BONDS—
5½s, ..., $50,000....July 1, 1903
5½s, ..., 44,000 ...July 1, 1918
5½s, ..., 75,000 ...Jan. 1, 1919

JAIL BONDS—
5s, ..., $40,000....July 1, 1919
Total debt Feb. 1, 1899. $384,500
Sinking fund.....18,082
Net debt Feb. 1, 1899.....366,418
Tax valuation 1898....11,681,026
Assessment about ¼ actual value.
State & Co. tax (per M.). '98.$18·10
Population 1890 was 54,407
Population in 1899.....65,563

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding all minor civil divisions in the State of Kansas which have an indebtedness of over $25,000 and which are not represented among the foregoing detailed reports. *For places having less than* $25,000 *debt see* CHRONICLE *of March* 25, 1899, pages 586, 587 and 588.

Location.	*Bonded Debt.* $	*Rate of Interest.* %	*Date of Maturity.*	*Population* (1895.)
Agency Township, Osage Co	26,000	6	July 1, 1916	1,277
Alma Township, Wabaunsee Co	29,000	6	May 7, 1907	1,533
Anthony Township, Harper Co	45,567	6, 7	1905, 08, 20	1,942
Barton Co	30,500	6	Feb. 1, 1918	12,888
Belle Plaine T'p, Sumner Co	28,000	6	Oct. 1, 1916	1,280
Belleville Township, Republic Co.	30,000	6, 7	1904, 07	2,114
Beloit Board of Ed., Mitchell Co	28,000	6	1904-1914	.....
Beloit, Mitchell Co	26,500	6	1916	2,039
Blue Mound Township, Linn Co	43,000	6, 7	1912, 16	1,161
Burrton Township, Harvey Co	26,000	6	Dec. 1, 1917	1,088
Caldwell Township, Sumner Co	29,000	6	July 1, 1916	1,988
Center Township, Ness Co	30,000	6	1917, 19	511
Center Township, Norton Co	28,000	6	1906, 08	1,383
Center Township, Pratt Co	28,000	6	Mar. 20, 1907	1,620
Center Township, Wilson Co	56,500	6, 7	1910, 16	2,384
Centre Township, Jewell Co	36,000	6, 8	1907, 10	1,240
Chase Co	80,000	6	Nov. 1, 1922	7,227
Cherry Township and Cherryvale Montgomery Co	31,000	6	1909, 11	3,218
Cimarron, Gray Co	55,000	6, 7	1902, 08	224
Clyde, Cloud Co	42,000	6	1907, 16, 17	1,129
Coldwater T'p, Comanche Co.	25,000	6	Sept 1, 1907	*904
Conway Township, Sumner Co	31,000	6, 7	1905, 16	1,085
Coolidge, Hamilton Co	34,000	4, 7	1902, 27	198
Council Grove, Morris Co. (Township and City)	80,500	6	Various.	2,577
Crawford Township, Crawford Co.	25,000	6	1912	4,249
Decatur Co	43,500	5, 6	1903, 5, 7, 8	6,953
Delaware T'p, Jefferson Co	80,000	7	1902, 11	2,817
El Dorado, Butler Co	53,000	5, 6, 7	1901, 3, 5, 7	3,518
El Dorado Township, Butler Co	47,000	6	1913, 15	4,079
Elk Township, Cloud Co	35,000	6, 8	1901, 08	1,693
Ellis Co	48,000	5, 6, 7	1906, 10, 13, 17	7,478
Empire Township, Ellsworth Co.	25,000	6	Nov. 1, 1917	748
Erie Township, Neosho Co	30,000	6	1917	2,274
Eureka Township, Greenwood Co.	28,000	6, 7	1902, 06	2,828
Finney Co	40,000	6	1917, 1919	†3,553
Franklin T'p, Jackson Co	28,000	6	Mar. 1, 1916	3,774
Garnet, Anderson Co	30,000	6	1910	2,145
Girard, Crawford Co	33,000	6	19 5, 09, 13	2,703
Goodland, Sherman Co	24,000	6	1909	988
Grant Township, Neosho Co	22,500	6	July 22, 1917	1,234
Grant Township, Reno Co	34,000	6	July 1, 1917	2,136
Great Bend City, Barton Co	58,000	6	1907, 18	2,113
Great Bend Township, Barton Co.	41,463	6	1904, 16, 17	2,561
Greeley Co	62,500	6	1919, 21	1,035
Greenleaf, Washington Co	25,000	6	1907	827
Greensburg, Kiowa Co	45,500	6, 7	1907, 8, 11	387
Guilford Township, Wilson Co	32,000	7	Aug. 2, 1916	605
Haven Township, Reno Co	25,000	7	July 1, 1906	1,345
Herington, Dickinson Co	53,500	6	1900, 7, 9, 18	1,446
Hiawatha, Brown Co	60,000	..	.....	3,062
Humboldt, Allen Co	30,000	6	$1,000 y'rly	1,474
Illinois Township, Sumner Co	39,000	7	July 1, 1904	451
Iola City, Allen Co	26,500	7	1901	1,565
Iola Township, Allen Co.	63,250	7, 6	1901, 07	2,477
Jefferson Township, Jefferson Co.	25,000	7	1902	1,910
Junction Township, Osage Co	24,000	6	July 1, 1916	1,247
Kearny Co	30,400	6	1911, 25	1,159
Kinsley, Edwards Co	54,500	6	1917, 18, 19	703
Kiowa Township, Barber Co	25,000	7	1907	521
Le Roy Township, Coffey Co	48,100	6, 7	1910, 16, 17	1,233
Liberty Township, Linn Co	25,000	6	Jan., 1919	1,460
Lindsborg, McPherson Co	27,000	6	.....	1,305
Logan Co	30,500	5, 6	1904, 14, 21	2,071
Longton Township, Elk Co	30,000	6, 7	1909, 1917	1,074
Louisburg T'p, Montgomery Co	45,000	7	1909-1916	2,027
McPherson, McPherson Co	85,000	5, 6, 7	1907 to 16	2,666
McPherson T'p, McPherson Co	37,000	6, 7	1907, 10, 16	610
Manhattan, Riley Co	83,000	6	1907, 11, 17	2,980
Maple Hill T'p, Wabaunsee Co	27,000	6	1907	931
Marion, Marion Co	34,993	5 to 7	1899 to 01, 09	2,077
Marmaton Township, Allen Co	40,000	7, 6	1901, 17	1,457
Medicine Lodge T'p, Barber Co	25,000	6, 7	1915, 16	1,195
Mission Township, Neosho Co	80,000	8, 10	1902, 10	1,982
Mitchell Co	50,000	8	1908	13,327
Monroe Township, Anderson Co	39,000	6	1916	2,920
Mound City, Linn Co	32,000	6, 7	Jan. 1, 1906	780
Mound City Township, Linn Co	41,000	6, 7	1907, 12	1,689
Neodesha Township, Wilson Co	35,000	7	Aug. 2, 1916	2,640
Neosho Falls, Woodson Co	30,000	6	1917	952
Ness City, Ness Co	27,500	6	1917, 19	420
Newbury T'p, Wabaunsee Co	27,000	6	May 1, 1907	1,381
Norton, Norton Co	47,200	6, 10	1900, 08	914
Olathe, Johnson Co	37,000	4½	1903, 23	3,456
Osage, Osage Co	37,500	6	1905, 17	4,273
Osawatomie City & T'p, Miami Co.	35,000	6	1910, 18	3,614
Oskaloosa T'p, Jefferson Co	49,000	6	1911, 17	2,136
Ozark Township, Anderson Co	26,000	7, 6	1916, 22	985
Phillipsburg, Phillips Co	40,700	6	1907, 10, 18	916
Phillips Co	34,000	6	1915	11,712
Pratt, Pratt Co	96,900	6	1901, 08	1,330
Quindaro T'p, Wyandotte Co	33,000	6	July, 1916	1,955
Rock Creek Township, Coffey Co	29,000	6	Oct. 6, 1916	1,541
Rock Creek T'p, Nemaha Co	25,000	6	1907	2,181
Scott Township, Scott Co	27,000	6	1922	272
Seneca, Nemaha Co	50,000	6	1917, 1925	1,961
Sherman Co	26,000	6	Jan. 1, 1919	3,883
Smith Centre, Smith Co	43,000	6	1907, 09	704
Smoky Hill T'p, McPherson Co	29,740	6, 7	1909, 18	2,022
South Haven T'p, Sumner Co	28,000	6, 7	1910, 16	1,198
Sterling, Rice Co	35,000	6	Mar. 1, 1907	1,815
Stockton, Rooks Co	46,000	7	1907, 09	789
Superior Township, Osage Co	33,100	6	Jan. 1, 1917	1,322
Syracuse, Hamilton Co	42,032	5, 6, 7	1902, 08	413
Tonganoxie T'p, Leavenworth Co.	30,000	6	Jan. 1, 1917	2,328
Ulysses, Grant Co.	37,000	6	1918, 19, 21	*198
Union Township, Jefferson Co	30,000	6	1911, 16	1,359
Union Township, Rice Co	30,000	6, 7	1910, 16	810
Wallace Co	42,800	6	1909, 20	1,592
Wamego T'p, Pottawatomie Co	35,000	6	Jan. 1, 1917	1,779
Wamego (city), Pottawatomie Co.	28,000	5	1919	1,410
Washington T'p, Washington Co.	26,000	10	Jan. 1, 1907	2,135
Wichita County	109,000	6	1918, 20, 22	1,438
Yates Center, Woodson Co	52,000	6, 7	1916, 18	1,599

* Population in 1890. † Population in 1894.

State of Montana.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act May 26, 1864) - May 26, 1864
Admitted as a State (Act of Feb. 22, 1889) - - Nov. 8, 1889
Total area of State (square miles) - - - - - 146,080
State Capital - - - - - - - - - - Helena
Governor (term expires 1st Mon. Jan. 1901) - Robert B. Smith
Secretary of State (term exp. 1st Mon. Jan. 1901) - T. S. Hogan
Treasurer (term expires 1st Monday Jan. 1901) - T. E. Collins
Auditor (term exp. 1st Mon. Jan., 1901) T. W. Poindexter, Jr.

Legislature meets biennially in odd years on the first Monday in January, and sessions are limited to 60 days.

SITUATION AS TO DEBT, ETC.—For facts with reference to the history of Montana's State debt see STATE AND CITY SUPPLEMENT for April 1893, page 130. The loans described below are not strictly State debts, the bonds being issued on land grants; the State has no bonded indebtedness, and is not liable for these loans.

LOANS— NAME AND PURPOSE.	Interest. P. C.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Agricultural College	6	.....	July 1, 1920	$100,000
Capitol Bonds	6	Optional after 1905	1928	350,000
Normal School	6	Optional after 1913	July 1, 1920	50,000
University	6	Optional after 1905	July 1, 1927	100,000
Deaf and Dumb Asylum	6	Optional after 1917	July 1, 1927	40,000

Optional after 1912.

ASSESSED VALUATION.—In 1899 the assessed valuation of real estate was $72,482,529; personal property, $54,288,096; railroads, $14,992,689; total, $141,763,314; in 1899 the State tax (per $1,000) was $2·50. Property is supposed to be assessed at full cash value.

DEBT LIMITATION.—The Constitution of Montana was adopted by popular vote October 1, 1889. Article XIII. contains the Sections which regulate the debt-making powers of State, county and city, and we gave those sections in full on page 135 of the STATE AND CITY SUPPLEMENT of April, 1895. It may be mentioned that the restrictions and limitations are distinctly and fully stated.

POPULATION OF STATE.—The population of Montana has been as follows in the year named:

1890.....132,159 | 1880.....39,159 | 1870.....20,595

In 1870-80 the increase was 18,564, or 90·14 per cent; in 1880-90 93,000, or 237·49 per cent.

CITIES, COUNTIES AND TOWNS
IN THE
STATE OF MONTANA.

For reports not given in alphabetical order in the following see "Additional Statements" at end of this State.

BEAVER HEAD CO.—E. H. MAYERS, Co. Clk.

County seat is Dillon.

LOANS— *When Due.*
REFUNDING BONDS—
5s, ..., $20,000.....Jan. 1, 1919
Subject to call after Jan. 1, 1909.
4s, J&J, $40,000.....Jan. 2, 1919
Subject to call Jan. 2, 1909.

Bonded debt Dec. 5, 1898 $80,000
Tax valuation 1898.....3,644,996
State & Co. tax (per M.) '98. $20·56¼
Population in 1890 was.....4,650
Population in 1899 (est.).....6,005

BOZEMAN.—GEORGE D. PEASE, Clerk. W. M. ALWARD, Treasurer.

Bozeman is in Gallatin County.

LOANS— *When Due.*
CITY HALL FUNDING BONDS—
5s, ..., $7,000.....1918
Optional after 1908.
DUMP GROUND BONDS—
6s, J&J, $3,000.....July 1, 1912
Subject to call after July 1, 1902
WATER-WORKS BONDS—
5s, J&J, $165,000.....Jan. 1, 1919
Subject to call after Jan. 1, 1909.

PUBLIC BUILDING BONDS—
6s, J&J, $25,000.....July 1, 1908
Optional after July 1, 1898
6s, M&N, $10,000.....Nov. 1, 1908
Optional after Nov. 1, 1898
Bonded debt Jan. 10, '99. $210,000
Tax valuation 1898.....2,069,284
Assessment about 4/5 actual value.
City tax rate (per $1,000) '98 $12·00
Population in 1890 was.....2,143
Population in 1897 about.....3,000

INTEREST on 6s due July 1, 1908 and 1912, at New York; on 6s due Nov. 1, 1908, at Bozeman, and on the water bonds in Bozeman or New York.

BUTTE.—J. G. HOLLAND, City Clerk.

Butte is in Silver Bow County.

LOANS— *When Due.*
BUILDING BONDS—
6s, J&J, $20,000.....Oct. 1, 1910
Subject to call Oct. 1, 1900
PUBLIC LIBRARY BONDS—
6s, J&J, $50,000.....Oct. 1, 1912
Subject to call Oct. 1, 1902
SEWER—
6s, J&J, $26,000.....Apr. 1, 1909
6s, J&J, 50,000.....Oct. 1, 1910
Subject to call Oct. 1, 1900

Interest is payable in New York.
Bonded debt Jan. 1, '99. *146,000
Floating debt..... 379,863
Total debt..... 525,863
Sinking fund and cash.. 89,972
Net debt Jan. 1, 1899.. 435,891
Tax valuation 1898....15,000,000
Assessment about 2/3 actual value.
Total tax (per $1,000) '98..$27·75
Population in 1890 was.....10,723
Population in 1899 (est.)....65,000

TAX FREE—All bonds of this city are exempt from taxation.

THE SINKING FUND receives yearly a sum amounting to 5 per cent of the total bonded debt.

DEBT LIMITED by law to 5 per cent of assessed valuation.

BUTTE SCHOOL DISTRICT No. 1.—THOS. RICHARDS, Clerk Board of Education.

This is one of the school districts into which Silver Bow County is divided. District No. 1 not only includes the entire city of Butte but the larger portion of the taxable property of the county outside of Butte and contains about 9/10 of the school population of the county. The bonded debt of the district is as given below.

LOANS— *When Due.*
5s, A&O, $50,000 ....Oct. 21, 1909
Subject to call after Oct. 21, 1899
6s, ..., $50,000 1913
Optional after 1903

Bonded debt Feb. 1, '99. $100,000
Sinking fund..... 44,000
Net debt Feb. 1, 1899... 56,000
Tax valuation '98 (abt.) 26,500,000
School tax (per $1,000) '98..$7·50
Population 1899 (est.) 55,000

TAXES for the payment of principal and interest on these bonds are levied and collected by the County officials, and payment is made by the County Treasurer.

CASCADE CO.—W. H. GELSTHORPE, Treasurer.

County seat is Great Falls.

LOANS— *When Due.*
BRIDGE BONDS—
7s, J&J, $110,000.....July 1, 1911
COURT HOUSE SITE—
7s, J&J, $20,000 .....July 1, 1911
FUNDING BONDS—
6s, J&J, $60,000 .....Jan. 1, 1900
(part each year) 1904 and 1909
6s, J&J, $150,000.....Jan. 1, 1912

Total debt Feb. 1, 1899. $340,000
Cash and sinking fund. 144,919
Tax valuation, real.....$8,651,286
Tax valuation, person'l 3,635,448
Total valuation 1898...12,286,734
Assessment is 2/5 actual value.
State & Co. tax (per M.) '98. $17·00
Population in 1890 was..... 8,755
Population in 1898 (est.) ...22,500

CHOTEAU CO.—E. FRANK SAYRE, Co. Clerk.

County seat is Fort Benton.

LOANS— *When Due.*
COUNTY BONDS—
6s, semi-an., $108,000. July 1, 1911
6s, J&J, $92,000 .....July 1, 1917
Subject to call after July 1, 1912
Int. payable at Co. Tr. & N. Y. City.
Bonded debt Feb. 1, '99..$200,000
Cash in County funds.... 52,816
Net debt Feb. 1, 1899.... 147,184

Tax valuation, real..... $922,392
Tax valuation, personal. 3,386,073
Tax valuation, RR 1,270,331
Total valuation 1898.....5,578,796
Assessment about 3/5 actual value.
State & Co. tax (per M) '98. $21·12½
Population in 1890 was.....4,741
Population 1899 (estimated) 6,000

CUSTER CO.—F. M. SCHWARTZ, Treasurer.

County seat is Miles City.

LOANS— *When Due.*
REDEMPTION BONDS—
6s, g, J&J, $274,000. July 1, 1915
Subject to call July 1, 1905.
Bonded debt. Feb 8, '99..$274,000
Floating debt..... 10,000
Total debt..... 284,000
Sinking funds..... 4,296

Net debt Feb. 1, 1899.... $279,703
Tax valuation, real.....1,675,095
Tax valu'n, pers'l & RR. 4,422,846
Total valuation 1898 .. 6,097,941
Assessment about 1/2 actual value.
State & Co. tax (per M.) '98. $26·25
Population 1890 was.....5,308
Population 1898 (estimated). 9,000

INTEREST is payable at the office of Kountze Bros., New York City.

DAWSON CO.—JAS. W. MCKENZIE, Treasurer.

County seat is Glendive.

LOANS— *When Due.*
FUNDING BONDS—
7s, Dec., $11,000.....Dec. 1, 1903
Subject to call at any time.
REFUNDING BONDS—
6s, g, $50,000.....1915
Optional 10 years after issue.
BRIDGE BONDS—
6s, g., J&e, $39,000....July 1, 1915
Subject to call after 1905.
Interest is payable in Glendive and New York.

Bonded debt Dec. 1, 1898. $100,000
Floating debt..... 14,484
Total debt..... 114,484
Sinking fund..... 23,763
Net debt Dec. 1, 1898... 90,721
Total valuation 1898....2,182,213
Assessment is 2/3 actual value.
State & Co. tax (per M.) '98. $28·50
Population in 1890 was.....2,056
Population 1899 (local est.)..1,700

DEER LODGE CO.—P. D. TWOHY, Treasurer.

County seat is Anaconda.

LOANS *When Due.*
COURT HOUSE & JAIL BONDS—
5s, ..., $100,000.....Jan 1, 1919
(Optional after Jan. 1, 1909)
REFUNDING BONDS—
5s, J&J, $150,000 ....July 1, 1910
Bonded debt Dec. 1, 1898. $200,000

Tax valuation, real ..$5,126,609
Tax valuation, pers'nal..3,938,917
Total valuation 1898....8,065,526
Assessment about 3/4 actual value.
Total tax (per $1,000) '98..$23·50
Population in 1890 was.....15,155
Population in 1898 (est.)...20,000

FLATHEAD CO.—MICHEL THERRIAULT, Clerk.

County seat is Kalispell. Bonds are exempt from county tax.

LOANS. *When Due.*
FUNDING BONDS—
6s, J&J, $100,000 ....Mar. 1, 1914
Floating debt.....$41,403
Total debt Jan. 1, 1899... 141,403

Cash in County funds.... $31,793
Net debt Jan. 1, 1899.... 109,609
Tax valuation 1898.....3,212,687
State & Co. tax (per M)' 98. $25·00
Population in 1899 (est.)....8,000

GALLATIN CO.—. EV. BLANKENSHIP, Clerk.

County seat is Bozeman.

FUNDING BONDS—
4½s, J&J, $137,000..Oct. 15, 1919
Bonded debt Dec. 1, '98. $95,000
Floating debt..... 126,538
Total debt..... 221,538
Sinking funds..... 42,578

Net debt Dec. 1, 1898... $178,960
Tax valuation 1898.....6,361,815
State & Co. tax (per M) '98. $15·00
Population in 1890 was.....6,246
Population in 1899 (est.).....8,300

GREAT FALLS.—C. H. Clark, Clerk.

Great Falls is in Cascade County.

LOANS— *When Due.*
FUNDING BONDS—
6s, J&J, $50,000. ...July 1, 1911
Subject to call after July 1, 1901
6s, J&J, $30,000.....1912
Subject to call 1902
PARK AND SEWER PURPOSES—
6s, J&J, $70,000.....1912
Subject to call 1902
WATER BONDS—
5s, ..., $375,000.... .1908-'13-'18
($125,000 payable each year)

Bonded debt Dec. 1, '98.. $525,000
Special assessment debt. 23,454
Total valuation 1897....5,549,530
Tax rate (per $1,000) 1897. $10·00
Special water tax 1897..... 5·00
Tax rate (per $1,000) 1898. 11·50
Assessment is 2/3 actual value.
Population 1898 (est.).....12,000
Population in 1890 was.....3,979

INTEREST is payable at the City Treasurer's office and in New York.

GREAT FALLS SCHOOL DIST. No. 1.

Comprises about one-fourth of the entire county, and includes the city of Great Falls with all its suburbs.

LOANS— *When Due.*
BUILDING AND FURNISHING—
7s, J&D, $10,000.....July 1, 1908
Subject to call.
6s, M&N, $50,000.....May 1, 1911
Subject to call after May 1, 1901
6s, M&S, $90,000.....Mar. 1, 1915
Subject to call after Mar. 1, 1905

6s, J&J, $19,000.....July 1, 1916
Bonded debt Aug. 1, '99. $169,000
Sinking fund..... 1,332
Net debt Aug. 1, 1899.... 167,667
Tax valuation 1898.....8,319,750
Population 1899 (est.).....12,000
INTEREST payable by County Treasurer and in New York.

HELENA.—F. J. EDWARDS, Mayor. H. F. TILTON, Treasurer.

Helena is the county seat of Lewis and Clark County.

LOANS— *When Due.*
SEWER BONDS—
5s, ..., $150,000.....
FUNDING BONDS—
6s, ..., $100,000..... June 1, 1911
5s, ..., 162,000.....Jan. 1, 1916
Subject to call after 1903.
REFUNDING BONDS—
4s, J&J, $130,000....July 1, 1919
Int. payable in New York & Helena.

Bonded debt Mar. 8, '99. $542,000
Floating debt..... *275,000
Total debt Mar. 8, 1899 817,000
Tax valuation 1898....11,000,000
Assessment about full value.
Tax rate (per $1,000), 1898. $24·50
Population 1899 (est.).....14,000

* The floating debt mentioned above represents outstanding warrants issued subsequent to Sept. 12, 1893, and accrued interest thereon at 7 per cent, which have been declared illegal by the State Supreme Court. It is the city's purpose to issue *illegal* 3 per cent bonds in exchange for the warrants and to preserve the warrants, to be returned to the original owners in the event that the city is enjoined from paying the interest on these bonds.

HELENA SCHOOL DISTRICT No. 1.—THOMAS E. GOODWIN, Clerk.—This district is in Lewis and Clark Co.

LOANS— *When Due.*
SCHOOL BONDS—
5s, J&J, $100,000.....July, 1910
Subject to call after July, 1900
6s, g. J&J, $150,000..July 10, 1911
Subject to call after July 10, 1901
Par value of bonds..... $1,000

Total debt March 1, 1899. $250,000
Tax valuat'n 1898.....10,874,177
Assessment is about actual value.
Total tax (per $1,000) 1895 $22·00
Value of school property..409,000
Population 1899 (est.).....15,000
Population 1890 (about)....15,000

JEFFERSON CO.—EUGENE PICOT. Clerk.

County seat is Boulder. The decrease in valuation and population of this county is due to the creation of Broadwater County, part of which was taken from Jefferson County.

LOANS— *When Due.*
COUNTY BONDS—
6s, g., J&J, $60,000..1903 to 1907
REFUNDING BONDS—
4½s, J&J, $75,000 .. 1904-'14-'19
Bonded debt Sept. 1, '99. $135,000
Floating debt..... 6,115
Total debt..... 141,115

Sinking funds..... $17,736
Net debt Sept. 1, 1899... 123,379
Tax valuation 1899.....3,554,113
Assessment about 1/2 actual value.
State & co. tax (per M.) '99. $24·50
Population 1890 was.....6,026
Population in 1899 (est.)....8,000

LEWIS & CLARK CO.—D. & W. L. STEELE, Tr.

County seat is Helena.

LOANS— *When Due.*
REFUNDING BONDS—
5½s J&J, $190,000. July 1, 1901-'15
Part payable yearly.
Total debt Feb. 15, 1899. $190,000
County has no floating debt or sinking fund.

Tax valuation, real...$11,678,610
Tax valuation, person'l 3,096,850
Total valuation 1898.. 14,775,460
Assessment about 3/5 actual value.
State & co. tax (per M.) '99. $15·50
Population 1890 was... 19,145
Population 1899 (est.). 24,800

INTEREST payable at Chase National Bank, New York City.

MADISON CO.—HENRY E. STEFFENS, Co. Clerk.

County seat is Virginia City.

Bonded debt Dec. 1, '98..$100,000
Floating debt..... 5,629
Total debt..... 105,629
Sinking fund..... 29,848

Net debt Dec. 1, 1898... $75,781
Tax valuation 1898.....3,757,638
Total tax (per $1,000) 1898. $22·60
Population 1890 was.....4,692

MEAGHER CO.—{GEO. WALLWORK, Treasurer. ALLEN PIERSE, Clerk.

County seat is White Sulphur Springs. In 1897 a portion of the county of Meagher was detached and annexed to other counties, thus greatly diminishing assessed values. The 1898 valuation and population below relate to the county in its new form. As to the apportionment of the debt, the county holds warrants in payment of the portions segregated, but these are not included in the sinking fund assets below

LOANS—	When Due.
FUNDING BONDS—	
7s, J&J, $50,000	Jan. 1, 1902
6s, J&J, 50,000	July 1, 1902
6s, J&J, 25,000	July 1, 1914
Subject to call after July 1, 1904	
REFUNDING BONDS—	
6s, J&J, $63,000	Jan. 1, 1913
Optional after Jan. 1, 1903	

Bonded debt Dec. 1, '98	$188,000
Floating debt	5,546
Sinking funds and cash	82,573
Net debt Dec. 1, 1898	88,616
Tax valuation 1898	3,269,624
Assessm't same as actual value.	
State & co. tax (per M.) '98	$20·60
Population in 1890 was	4,749
Population in 1898 (est.)	2,500

INTEREST on the funding bonds is payable at the Fourth National Bank, N. Y.; on refunding bonds at the National Park Bank, N. Y.

MISSOULA.—{F. C. WEBSTER, Mayor. W. F. HUGHES, City Clerk.

Missoula is the county seat of Missoula County.

LOANS -	When Due.
BRIDGE BONDS—	
6s, M&N, $38,000	Nov. 1, 1911
Subject to call after Nov. 1, 1901.	
SEWER BONDS—	
6s, M&N, $55,000	Nov. 1, 1911
Subject to call after Nov. 1, 1901.	
Bonded debt Dec. 1, 1898	$93,000

Floating debt	$67,814
Total debt Dec. 1, 1898	160,814
Tax valuation 1897	2,302,628
Assessment about ½ actual value	
Total tax (per $1,000) '98	$32·50
Population 1890 was	3,426
Population 1899 (local est.)	6,500

INTEREST is payable by the Mercantile Trust Company, N. Y.

TAX FREE—All bonds of this city are exempt from taxation.

MISSOULA CO.—GEO. C. HIGGINS, Treasurer.

County seat is Missoula.

LOANS—	When Due.
JAIL BONDS—	
7s, F&A, $13,000	Mar. 1, 1909
COUNTY BONDS—	
7s, F&A, $50,000	Feb. 1, 1901
5s, J&J, 1,600	1900
FUNDING BONDS—	
6s, J&J, 150,000	Jan. 1, 1912
REFUNDING BONDS—	
6g, J&J, 40,000g	July 1, 1916
Bonded debt Dec. 1, '98	$257,450

Floating debt	$125,449
Total debt	382,899
Sinking fund	10,415
Net debt Dec. 1, 1898	372,484
Tax valuation, real	4,825,932
Tax valuation, personal	1,501,628
Total valuation 1898	6,327,560
Assessment about ½ actual value.	
State & co. tax (per M.) '98	$17·00
Population 1890 was	14,427
Population in 1899 (est.)	13,500

INTEREST on jail bonds and warrants due 1912 is payable at New York; all other warrants at Missoula.

TAX FREE.—Bonds issued by this county are exempt from taxation.

PARK CO.—CHAS. ANGUS, County Clerk.

County seat is Livingston. By act of the Legislature of 1896 this county was divided into three parts, forming Park, Sweet Grass and Carbon counties; the old debt is corrected to the date given below:

LOANS—	When Due.
FUNDING BONDS—	
7s, J&J, $70,000	Jan. 1, 1908
Subject to call after 15 years.	
7s, J&J, $10,000	Jan. 1, 1910
Subject to call after Jan. 1, 1905	
6s, J&J, $75,000	July 1, 1913
6s, J&J, 45,000	July 1, 1914

Bonded debt Jan. 1, '99.	$200,000
Sinking fund	3,382
Net debt Jan. 1, 1899	196,618
Tax valuation 1898	2,894,730
Assessment abt. 65% actual value.	
State & co. tax (per M.) '98	$18·00
Population in 1890 was	6,881
Population 1899 (est.)	6,000

INTEREST is payable at New York and at Livingston, Mont.

SILVER BOW CO.—J. G. HOLLAND, Treas.

County seat is Butte.

LOANS—	When Due.
FUNDING BONDS—	
5s, J&J, $125,000	July 1, 1917
Subject to call after July 1, 1907	
Interest payable at County Treas'y.	
Bonded debt Apr. 1, 1899	$125,000

Tax valuation 1899	$27,368,130
Assessment is ¾ actual value.	
State & Co. tax (per M.) '99	$24·50
Population in 1890 was	23,744
Population in 1898 was	65,000

YELLOWSTONE CO.—W. L. RAMSEY, Co. Treas.—County seat is Billings.

LOANS—	When Due.
REFUNDING BONDS—	
5s, g. J&J, $91,500	July 1, 1918
Subject to call after 1908.	
FUNDING BONDS—	
6s, g, $59,000	Oct. 1, 1911
Subject to call after Oct. 1, 1901	
Bonded debt Feb. 1, '99	$150,500
Sinking fund	4,117

Net debt Feb. 1, 1899	$146,383
Tax valuation, real	1,867,194
Tax valuation, personal	1,688,501
Tax valuation, railroads	697,935
Total valuation 1898	4,253,630
Assessment about ¾ actual value.	
State & co. tax (per M.) '98	$18·50
Population in 1890 was	2,065
Population in 1898 (est)	4,000

The county's debt is limited to 4 per cent of the assessed valuation.

INTEREST is payable in New York at the Nat. Bank of the Republic.

TAX FREE.—Bonds issued by this county are free from taxation.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding all cities and counties in Montana which have reported an indebtedness of over $10,000 and which are not represented among the foregoing detailed reports. We add the population from the U. S. Census of 1890.

	Bonded Debt. $	Assessed Valuation. $	Tax Rate (per M.) $	1890. Population.
Anaconda, Deer Lodge Co	59,000	.....	.....	3,975
Billings, Yellowstone Co	25,000	.....	.....	836
Broadwater County	62,000	1,842,722	23·10	.....
Carbon County	57,000	2,042,343	26·00	.....
Fergus County	103,000	4,568,028	24·50	3,514
Fort Benton, Choteau Co	12,500	.....	.....	624
Kalispell, Flathead Co	20,000	.....	.....	.....
Livingston, Park Co	10,000	.....	.....	2,850
Miles City, Custer Co	17,000	.....	.....	956
Ravalli County	75,000	2,529,458	25·25	.....
Sweet Grass County	95,000	2,277,734	24·10	.....
Teton County	60,000	2,739,881	20·75	.....
Valley County	67,000	1,912,848	31·00	.....
White Sulp. Springs, Meagher Co	30,000	.....	.....	640

State of Wyoming.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act of July 25 1868) - July 25, 1868
Admitted as a State (Act of July 10 1890) - July 10, 1890
Total area of State (square miles) - - - - - 97,890
State Capital - - - - - - - - - - Cheyenne
Governor (term expires 1st Mon. Jan. '03) De Forest Richards
Secretary of State (term ends 1st Mon. Jan. 1903) F. Chatterton
Treasurer (term expires 1st Monday Jan. 1903) Geo. E. Abbott

Legislature meets biennially in odd years on the 2d Tuesday in January, and sessions are limited to 40 days.

DEBT HISTORY.—All the necessary data respecting the State's debt will be found in the following statement.

LOANS— NAME AND PURPOSE.	Interest. P. C.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Capitol Building Bonds	6	Jan. 1	Jan. 1, 1902-1911 $15,000 yearly.	$150,000
Insane Asylum Bonds	6	Jan. 1	Jan. 1, 1913-1922 $3,000 yearly.	30,000
Public Building Bonds	6	July 1	July 1, 1919-1928 $9,000 yearly.	90,000
University Building Bonds	6	Jan. 1	Jan. 1, 1902-1911 $5,000 yearly.	50,000

INTEREST on the public building bonds is payable at the Fourth National Bank, New York; on all others at the State Treasurer's office, or at the Mercantile National Bank, New York.

TOTAL DEBT, ETC.—The total debt on Feb. 1, 1899, was $320,000, all bonded.

ASSESSED VALUATION.—The following statement shows the assessed valuation of property in Wyoming for the years indicated.

Years.	Valuation.	Years.	Valuation.
1899	$35,578,806	1890	$30,665,498
1898	30,789,291	1889	31,431,495
1897	30,300,462	1888	33,338,541
1896	30,028,694	1885	30,717,249
1895	29,838,938	1880	11,857,344
1894	29,198,041	1875	9,493,638
1893	32,356,802	1870	6,924,357
1891	32,536,400		

TAX RATE—The total State tax (per $1,000) in 1899 was $6·25.

DEBT LIMITATION.—In Wyoming the provisions of the Constitution with respect to debt contraction and limitation are quite voluminous. They are all found in Article 16 of that instrument, and indicate that the State is determined to preserve with care the conservative reputation which it enjoyed as a Territory. Citations from the laws of the State respecting debt limitation will be found on page 137 of the STATE AND CITY SUPPLEMENT of April, 1895.

POPULATION OF STATE.—Wyoming's population has been as follows in the years indicated:

1890.....60,705 | 1880.....20,789 | 1870.....9,118

In 1870-80 increase was 11,671, or 128·00 per cent, and in 1880-90 39,916, or 192·01 per cent.

CITIES, COUNTIES AND TOWNS IN THE STATE OF WYOMING.

ALBANY COUNTY.—CHAS. REALS, Treas.

County seat is Laramie.

LOANS—	When Due.
FUNDING BONDS—	
6s, J&J, $142,000	Nov. 16, 1901
(part yearly) to Nov. 16, 1910	
Interest payable in New York.	
Bonded debt Feb. 18, '98	$142,000
County has no floating debt.	

School debt (additional)	$23,000
Tax valuation 1899	4,414,982
Assessment about ½ actual value.	
Total tax (per $1,000) '98	$19·00
Population in 1890 was	8,865
Population in 1897 (est)	9,000

TAX FREE.—All bonds issued by this county are tax exempt.

BUFFALO.—{T. P. HILL, Mayor. THOS. MILLAR, Clerk.

Buffalo is in Johnson County.

LOANS—	When Due.
6s, Jan., $40,000	Jan. 1, 1903
Subject to call after Jan. 1, 1903	
Interest payable in New York.	
Total debt Jan. 1, 1898	$40,000
Tax valuation, real	169,904

Tax valuation, personal	$116,205
Total valuation 1896	286,109
Assessment about ⅓ actual value.	
Total tax (per $1,000)	$37·90
Population in 1890	1,087
Population in 1897 (est.)	950

TAX FREE.—All of the above-mentioned bonds are tax exempt.

CARBON COUNTY.—F. M. BAKER, Treas.

County seat is Rawlins.

LOANS.—	When Due.
FUNDING BONDS—1890—	
6s, J&J, $144,000	1900-1909
($14,400 due yearly on July 1.)	
Total debt Feb. 1, 1899	$144,000
Total valuation 1899	4,653,487
Tax valuation, real	1,270,012

Tax valuation, person'l	$1,364,065
Tax valuation RR. & telg.	874,401
Total valuation 1898	3,508,478
Assessment about ½ actual value.	
County tax (per $1,000) '99	$5·70
Population in 1890 was	6,857
Population in 1898 (est.)	8,000

INTEREST is payable at the National Park Bank, New York.

CHEYENNE.—{W. R. SCHNITGER, Mayor. M. J. NICHOLS, Treasurer.

Cheyenne is situated in Laramie County.

LOANS—	When Due.
REFUNDING BONDS 1898—	
5s, Jan. 3, $127,500	Jan. 3, 1909
($6,375 due y'rly) to Jan. 3, 1929	
VIADUCT BONDS 1891—	
6s, Jan. 1, $60,000	Aug. 1, 1902
($3,000 due y'rly) to Aug. 1, 1921	
WATER EXTENSION BONDS 1891—	
6s, Jan., $65,000	Aug. 1, 1902
($3,250 due yearly) to Aug. 1, 1921	

Total debt Jan. 1, 1899	$252,500
Water debt included	192,500
Tax valuation 1898	2,906,362
Assessment is ½ actual value.	
State, county and school tax (per $1,000), 1898	$24·75
City tax (per $1,000) 1898	$7·00
Population in 1890 was	11,690
Population 1899 (est.)	11,500

INTEREST on the refunding bonds is payable in New York; on the water extension bonds in Hartford, Conn.; on the viaduct bonds in New York and Hartford.

OPTIONAL.—Bonds of 1891 are subject to call after 1901; those of 1898 after 1909.

CONVERSE CO.—JOHN Q. ADAMS, Treas.

County seat is Douglas.

LOANS	When due.	
FUNDING BONDS—		Tax valuation 1899....$1,757,620
6s, J&J, $60,000.....July 1, 1909		Assessment about ½ actual value.
Interest is payable in New York.		Total tax (per $1,000), '98..$23·25
Bonded debt July 1, 1898..$60,000		Population in 1890 was.....2,738
		Population in 1896 (est.)....3,000

CROOK CO.—J. G. BUSH, Treasurer.

County seat is Sundance.

LOANS—	When Due.	
COURT HOUSE AND JAIL BONDS—		Bonded debt Sept. 1, '99. $70,000
6s, J&J, $16,000.....July 1, 1900		Floating debt about..... 25,000
($1,000 due yearly) to July 1, 1915		Total debt Sept. 1, 1899... 95,000
FUNDING BONDS—		Total valuation 1899....1,487,704
6s, J&J, $55,000.....May 1, 1901		Total tax (per $1,000), '98. $22·00
($5,500 due yearly) to May 1, 1911		Assessment about ½ actual value.
Interest is payable in New York.		Population in 1890 was.....2,338
		Population in 1898 (est.)....4,000

All of the above issues are free from taxation.

EVANSTON.—{JOHN R. ARNOLD, Mayor. CHAS. STONE, Treasurer.

Evanston is situated in Uinta County.

LOANS—	When Due.	
WATER BONDS—		Total debt Jan. 1, '99.....$26,000
6s, M&S, $20,000.....1900		Total valuation 1898.....602,706
($2,000 yearly) to 1910		Assessment is 3-5 actual value.
6s, ann., $6,000.....1926		City tax (per $1,000).....$5·00
Subject to call after 1906		Population in 1890 was.....1,995
		Population in 1899 (est.)....2,300

INTEREST is payable in Chicago or Evanston.

TAX FREE.—All bonds issued by this town are tax exempt.

JOHNSON CO.—JOHN W. PETERSON, Clerk.

County seat is Buffalo. A portion of this county was detached in 1897 to form the new county of Big Horn.

LOANS -	When Due.	
FUNDING BONDS—		Tax valuation, personal. $686,170
6s, J&J, $74,000.....1901		Tax valuation 1898.....1,152,983
($7,400 yearly) to 1910		Assessment is ½ actual value.
Total debt Feb. 14, 1899. $74,000		Total tax (per $1,000), '98..$21·25
Total valuation 1899....1,268,540		Population in 1890 was.....2,357
Tax valuation, real..... 466,813		Population in 1899 (est.).....1,500

NTEREST is payable in New York.

LARAMIE.—The city of Laramie is situated in Albany Co.

LOANS—	When Due.	
FUNDING BONDS—		Bonded debt Feb. 1, '99.. $86,400
6s, J&J, $46,400. ...Aug. 31, 1925		Tax valuation 1899.....1,776,707
Subject to call after 1905.		City tax (per $1,000) '99. $6·00
SEWER BONDS—		Population in 1890 was.....6,388
7s, J&J, $40,000.....July 1, 1917		Population in 1880 was.....2,696
		Population in 1898 (est.)....7,000

LARAMIE COUNTY.—J. SCHUNEMAN, Tr.

County seat is Cheyenne.

Total debt Feb. 1, 1899. $400,000	Assessment is ⅖ actual value.
Total valuation 1899... 5,851,665	Total tax (per $1,000) 1898 $15·75
Tax valuation, real.... 4,174,941	Population in 1890 was.....16,777
Tax valuation, pers'l.. 1,420,340	Population in 1880 was.....6,409
Total valuation 1898 ...5,595,381	

SHERIDAN.—This town is in Sheridan County.

LOANS—	When Due.	
WATER WORKS BONDS—		Tax valuation 1894 .....$728,277
6s, Jan. 1, $75,000 ...Aug. 1, 1923		Assessment is ½ actual value.
Subject to call after Aug. 1, 1903		Tax rate (per $1,000)..... $3·00
Bonded debt 1898. .... $75,000		Population in 1890 was..... 281
		Population in 1894 (est.).... 1,800

INTEREST is payable at the Chemical National Bank, New York.

SWEETWATER CO.—D. L. MCNAMARA, Treasurer. County seat is Green River.

LOANS—	When Due.	
FUNDING BONDS—		Net S. D. debt Mar. 1,'98 $6,653
6s, J&J, $40,000.Mar.1,1902 to '11		Total valuation 1899....3,850,463
($4,000 due yearly.)		Tax valuation, real.....1,332,344
5½s, J&J, $53,000.Nov.,1902 to '11		Tax valuation, pers'l.... 970,005
($5,300 due yearly.)		Railroads and telegr'ph.1,447,769
Bonded debt Mar. 1, '98. $93,000		Total valuation 1898....3,750,118
Sinking fund..... 10,455		Assessment about 7/10 actual value.
Net debt Mar. 1, 1898... 82,545		State & Co. tax (per M.) '98.$18·00
School Dist. debt (add'l) 13,700		Population in 1890 was.....4,941
Sinking fund..... 7,047		Population in 1898 (est.)....6,000

INTEREST on 6s is payable at Chemical National Bank, N. Y.; on 5½s, at Green River, Wyoming.

TAX FREE.—All bonds of this county are exempt from taxation.

UINTA CO.—JASMES BROWN, Clerk.

County seat is Evanston.

LOANS—	When Due.	
REFUNDING BONDS—		Assessed val'tion, real..$2,515,034
4½s, J&J, $90,000...1909 to 1919		Assessed val'tion, pers'l. 912,868
($9,000 due yearly.)		Total valuation 1898....3,427,902
Interest payable at Evanston.		Total valuation 1899.. ..4,749,285
Bonded debt July 1, '99. $100,500		Assessment is ½ actual value.
Floating debt..... 1,622		County tax (per $1,000) '99 .$6·80
		Population in 1890 was.....7,881

TAX FREE.—The county's bonds are exempt from taxation.

State of Idaho.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act March 3, 1863) -	March 3, 1863
Admitted as a State (Act July 3, 1890) - - -	July 3, 1890
Total Area of State (square miles) - - - - -	84,800
State Capital - - - - - - - - - -	Boise
Governor (term ends 1st Monday Jan. '01)	Frank Steunenberg
Secretary of State (term ends 1st Mon. Jan. 1901) -	M. Patrie
Treasurer (term expires 1st Mon. Jan. 1901) - -	C. C. Rice
Auditor (term expires 1st Mon. Jan. 1901) -	B. Sinclair

Legislature meets biennially in odd years on the Monday after the 1st of January, and the length of sessions is limited to 60 days.

DEBT HISTORY.—Idaho as a Territory always kept its debt within moderate limits. When it became a State the bonded debt of the Territory was $146,715 06. Of that amount $46,715 06 was issued to pay floating debt, $80,000 to pay for Capitol building and $20,000 for an asylum. The condition of the State's debt now is set out with all the details below.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstandi'g.
Asylum improvem't	5	J & J	July 1, 1905-'15	$25,000
Normal School.....	5	J & J	July 1, 1905-'15	75,000
do do 1899	5	.....	1919	7,500
(Subject to call after 1909.)				
Refunding.....1891-2	6	J & D	June1,1901-'11	108,000
Wagon road.....1890 ..		J & J	July, 1900-10	11,000
do 1891	6	J & J	July 1, 1901-'11	29,000
do 1892	6	J & J	July 1, 1902-'12	8,000
do 1893	6	J & J	Jan. 1903-'13	2,000
do 1893	5	J & J	May 1, 1903-'13	20,000
do 1893	5	J & J	July 1, 1903-'13	65,000
do 1894	5	J & J	June, 1904-'14	50,000

INTEREST on the asylum improvement and normal school bonds is payable at the Chase National Bank, New York; on the 6 per cent wagon-road bonds by Wells, Fargo & Co., New York; on the refunding bonds at the office of the State Treasurer.

TOTAL DEBT, ETC.—The total bonded debt on Jan. 1, 1899, was $393,000. The floating debt on the same date was $204,469 64.

ASSESSED VALUATION.—In 1899 the total assessed valuation was $46,548,313; in 1898 was $30,423,671; in 1893, $33,431,841, property being assessed at about ⅓ of its estimated true value. The tax rate per $1,000 in 1898 was $8·31; in 1893 it was $8·50.

DEBT LIMITATION.—Idaho has placed limits in its Constitution upon the debt-making power both of the State and its municipalities. Though the provisions have a conservative tendency, they are not quite as strict as the Constitutional limitations of most of the other new States. For a digest of the laws respecting debt limitation in Idaho, see STATE AND CITY SUPPLEMENT of April, 1895, pages 138 and 139.

POPULATION OF STATE.—The population of Idaho has been as follows in the years named:

1890.....84,385 | 1880.....32,610 | 1870.....14,999

In 1870-80 increase was 17,611, or 117·41 per cent, and in 1880-90 51,775, or 158·77 per cent. The population in 1899, estimated, is 150,000.

CITIES, COUNTIES AND TOWNS IN THE STATE OF IDAHO.

ADA COUNTY.—CHAS. S. KINGSLEY, Auditor.

County seat is Boise City. Canyon County, created from part of Ada County, is liable for 35·8 per cent ($11,098) of the bonded debt.

LOANS—	When Due.	
COURT HOUSE BONDS—		Bonded debt Oct. 1, 1899..$21,000
7s, ... $21,000.....1900 to 1906		Floating debt.....109,000
($3,000 due yearly.)		Total debt.....130,000
BRIDGE BONDS—		Tax valuation 1899.....5,191,271
7s, ... $4,000.....1900 to 1901		Assessment about 40% actual val.
($2,000 due yearly.)		State&Co.tax (p.$1,000)'99.$20·00
		Population in 1890 was.....8,368
		Population in 1898 (est.)....12,000

ALTURAS COUNTY.—County seat was Hailey.

LOANS—	When Due.	
COURT HOUSE BONDS.		Bonded debt Jan. 1, 1896.$231,000
6s, Jan., $40,000..... ——		Floating debt..... 140,000
FUNDING BONDS—		Total debt..... 371,000
7s, J&J, $158,900.....1900		Sinking fund..... 36,000
($22,700 yearly) to 1906		Net debt Jan. 1, 1896.... 335,000
7s, J&J, $40,500.....1899		Tax valuation 1895.....1,250,000
($4,500 yearly) to 1907		Assessment is ½ actual value.
6½s, J&J, $13,300.....1900		State & Co. tax (per $1,000).$11·25
($1,900 yearly) to 1906		Population in 1890 was.....2,629
		Population in 1896 about....4,500

INTEREST on 6s paid in Hailey; on all other bonds in New York.

The above shows the debt for which Alturas County was primarily held, the bonds having been issued by Alturas County before the creation of Elmore and Logan counties and before the annexation of a part of Alturas to Bingham. When the Legislature parcelled out Alturas County it failed to provide for an apportionment of the debt.

The amount which Alturas County will be required to pay is only about one-fifth of above amount, because the bonds pledged the taxable property of the county as constituted at the time of issue, and before the division of Alturas. Elmore, Logan and part of Bingham County were taken from Alturas County in 1889.

BANNOCK COUNTY.—

County seat is Pocatello.

LOANS—	When Due.	
FUNDING BONDS—		Bond. debt Feb. 8, '98... $125,000
6s, J&J, $125,000..Jan. 1, 1906-16		Tax valuation, real.....1,508,000
		Tax valuation, personal. 292,000

Tax valuation, 1897....$1,800,000
Tax valuation 1898.... 1,817,588
Assessment about 2/5 actual value.
State tax (per $1,000).....$9·50
County tax (per $1,000)....$19·00
School tax (per $1,000)..... 9·00
Total tax (per $1,000).....37·00
Population in 1898 (est.)...12,500

BINGHAM CO.—Geo. F. Gagon, Co'y Auditor.

County seat is Blackfoot.

LOANS—	When Due.		
Bonds—		Total debt	$159,488
8s, ..., $42,000		Sinking funds	55,000
7s, ..., 50,500		Net. debt Jan. 1, '99	104,488
6s. ....., 26,700		Tax valuation 1898	1,485,455
Bonded debt Jan. 1, '99	$119,200	State & co. tax (per M.) '98	$50·00
Floating debt	40,288	Population in 1890 was	13,575
		Population in 1897 (est.)	8,000

BOISE CITY.—Dean Perkins, City Clerk.

The County seat of Ada County.

LOANS—	When Due.		
City Hall Bonds—		Total debt Sept 1, 1899	$216,000
6s, ..., $40,000	July 1, 1911	Tax valuation, real	1,619,484
Subject to call after July 1, 1901		Tax valuation, personal	323,861
Funding Bonds—		Total valuation 1897	1,943,345
6s, ..., $71,000	July 2, 1914	Real valuation	5,684,000
Subject to call after July 2, 1904		Tax rate (per $1,000), '99	$12·50
5s, J&J, $55,000	1919	Population in 1890 was	2,311
Subject to call after 1909.		Populat'n '95 (local census)	7,124
Sewerage Bonds—		Population in 1899 was	7,500
6s, ..., $50,000	July 1, 1911		
Subject to call after July 1, 1901			

CANYON COUNTY.—S F. Chaney, Treas.

County seat is Caldwell.

Bonded debt July 1, '98. $11,098
Floating debt..... 44,229
Total debt July 1, 1898.. 55,127
Tax valuation 1898.....2,161,596
Actual valuation about $5,000,000
Total tax (per $1,000) 1897.$30·00
Population in 1895 about....5,000

CUSTER COUNTY.—County seat is Challis.

LOANS—	When Due.		
Funding Bonds—		Total debt	$96,307
7s, J&J, $25,000	Jan. 1, 1900	Sinking fund	1,360
($2,500 due yearly) to Jan. 1, 1909		Net debt Feb. 1, 1899	94,947
7s, J&J, $50,000	Jan. 1, 1903	Tax valuation 1898	460,194
($5,000 due yearly) to Jan. 1, 1912		Assessment is nearly actual value.	
7s, $21,307	1909-1912	Total tax (per $1,000) '98	$60·00
Bonded debt Feb. 1, '99	$96,307	Population in 1890 was	2,176
		Population in 1899 (est.)	3,500

INTEREST is payable at New York.

FREMONT CO.—A. M. Carter, Auditor.

County seat is St. Anthony.

Float'g debt Mar. 1, 1899.$140,799
County has no bonded debt.
Tax valuat'n real & per$1,022,107
Tax valuat'n RR & tel. 300,318
Total valuation 1898...$1,322,425
Assessment about 1/3 actual value.
State & Co. tax (per M.) '98.$25·00
Population in 1899 (est.)....10,500

IDAHO COUNTY.—County seat is Mount Idaho.

Floating debt Feb. 1, '99...$50,000
County has no bonded debt.
Tax valuation, 1898..... 942,639
Tax rate (per $1,000) 1898..$46·50
Population in 1890 was.....2,955
Population in 1899 (est.)....5,000

KOOTENAI CO.—Frank O. Hill, Treas.

County seat is Rathdrum. The Board of County Commissioners has ordered the County Treasurer to cease paying interest on the $80,000 bonds issued in 1892, pending action which will be instituted to test the validity of the bonds.

LOANS—	When Due.		
Funding Bonds—		Bonded debt Jan. 9, '98..	$144,000
7s, J&J, $8,000	Jan. 1, 1900	Floating debt	22,523
($1,000 due yearly) to Jan. 1, 1907		Total debt	166,523
6s, J&J, $80,000	May 2, '02 to '11	Sinking fund and cash	14,723
($8,000 due yearly.)		Net debt Jan. 9, 1898	151,799
6s, J&J, $19,000		Tax valuation 1898	2,361,478
6s, J&J. 30,000	1906 to 1915	Total tax (per $1,000)'97	$34·50
(Part due yearly on Jan. 1.)		Population in 1890 was	4,108
Road Bonds—		Population in 1896 (est.)	8,000
8s, J&J, $5,400	June 1, 1900		
$ 600 y'rly June 1) to June 1, 1908			

INTEREST on funding 7s and road bonds is payable at Chemical National Bank, New York; on funding 6s at Kountze Bros., New York.

LATAH COUNTY.—Jay Woodworth, Aud.

County seat is Moscow.

Bonded debt Jan., 1899....$20,000
Floating debt 53,800
Total debt..... 73,800
Cash on hand 15,506
Net debt Jan., 1899..... $58,294
Tax valuation 1899 4,038,907
State & co. tax (per M.) '98...29·00
Population in 1890 was.....9,173

LEMHI COUNTY.—J. P. Clough, Auditor.

County seat is Salmon City.

LOANS—	When Due.		
Refunding Bonds—		Cash on hand	$7,661
8s, J&J, $16,800	July 1, 1900	Net debt Jan. 7, 1899	53,132
($2,800 due yearly) to 1905		Tax valuation 1898	857,494
Bonded debt Jan. 7, '99	$22,000	Assessment about 2/3 actual value.	
Floating debt	38,794	Tax rate (per $1,000) 1898	$50·00
Total debt	60,794	Population in 1890 was	1,915
		Population in 1899 (est)	6,000

INTEREST is payable in New York

LOGAN COUNTY.—County seat was Bellevue.

The county of Logan is not now in existence, part having been taken to complete Blaine County, and the remainder is now called Lincoln County. The statement below is for Logan County prior to division.

Bonded debt (last ret'ns) .$148,258
Floating debt..... 50,888
Total debt..... 199,146
Cash on hand 34,538
Net debt (last returns)...$164,608
Tax valuation 1894 1,752,947
Total tax (per $1,000).. 30·00
Population in 1890 was.....4,169

MOSCOW.—Moscow is the county seat of Latah County.

LOANS—	When Due.		
City Bonds—		6s, J&J, 25,000	Oct. 15. 1911
6s, J&J, $8,000	July 1, 1913	Bonded debt (last ret'ns)	$99,000
6s. ....., 35,000	1913	Total valuation 1893	1,379,060
Funding Bonds—		Assessment is 3/5 actual value.	
6s, J&J, $15,000	Oct. 15, 1911	Average school tax	12·00
Water Bonds—		Population in 1890 was	2,861
7s, Nov., $16,000	Nov. 1, 1909		

INTEREST on the funding bonds is payable at the Chemical National Bank, New York; on the water bonds at the Importers' & Traders' National Bank, New York

NEZ PERCES CO.—

County seat is Lewiston. This county was divided in 1889, the county of Latah being set off, leaving only the unsettled portion of the country in the county of Nez Perces.

LOANS—	When Due.		
5s, ..., $50,000	1919	Tax valuation, real	$1,264,961
Subject to call after 1909.		Tax valuation, pers'l	441,893
Court House Bonds—		Total valuation 1898	1,706,864
8s, Nov., $30,000		Assessment about 1/3 actual value.	
Bonded debt Feb. 10, '99.	$115,000	State & co. tax (per M.) '98.	$39·50
Floating debt	25,000	Population in 1890 was	2,847
Total debt, Feb. 1, 1899..	140,000	Population in 1880 was	3,965

ONEIDA COUNTY.—County seat is Malad City.

LOANS—	When Due.		
8s, J&J, $30,000	1904	Cash on hand	$9,689
6s, J&J, 30,000	——	Net debt (last returns)	74,544
Bonded debt (last ret's)	$60,000	Tax valuation 1898	1,546,924
Floating debt	24,233	Assessm't about 65% actual value.	
Total debt	84,233	Tax rate (per $1,000) 1897.	$35·50
		Population in 1890 was	6,819

INTEREST on 8s is payable at New York; on 6s at option of holder.

OWYHEE CO.—E. L. Ballard, Auditor.

County seat is Silver City. The $61,000 of funding bonds had not at a recent date been delivered to the purchasers, their legality being in question.

Funding Bonds—			
6s, J&J, $61,000	1907 to 1917	Tax valuation 1898..	$933,226
($6,100 yearly on Jan. 1.)		Assessment about 1/3 actual value.	
Floating debt Jan. 4, 1899.	$9,275	Total tax (per $1,000) 1898.	$35·00
Cash on hand	40,487	Population in 1890 was	2,021
Net debt Jan. 4, 1899	55,788	Population in 1899 (est.)	5,500

SHOSHONE CO.—Mrs. A. Connor, Treas'r.

County seat is Murray. The bonds mentioned below are all in litigation.

LOANS—	When Due.		
County Bonds—		Net debt Jan. 1, 1899	$269,749
7s, semi-an., $28,000	1902	Tax valuation real	1,472,875
7s, semi-an., 252,000	1903-1912	Tax valuation personal..	397,649
($25,200 due yearly.)		Total valuation 1898	1,870,524
Bonded debt Jan. 1, 1899.	$280,000	Total tax (per $1,000) 1898.	$52·25
Floating debt	51,231	Population in 1890 was	5,382
Total debt	331,231	Population in 1880 was	469
Cash on hand	61,482	Population in 1899 (est.)	12,000

WASHINGTON CO.—

County seat is Weiser.

Bonded debt Jan. 3, '98. $41,435
Floating debt..... 12,959
Total debt..... 54,394
Cash on hand..... 12,797
Net debt Jan. 3, 1898.... 41,596
Tax valuation, real.....1,101,200
Tax valuation, person'l $99,447
Tax valuation 1897..... 1,200,643
Total valuation 1898....1,299,112
Total tax (per $1,000) '97..$32·50
Population in 1890 was.....3,836
Population in 1896 about....4,500

State of Colorado.

ITS

DEBT, RESOURCES, Etc.

Organized as a Territory (Act Feb. 28, 1861) -	Feb. 28, 1861
Admitted as a State (Act March 3, 1875) - -	Aug. 1, 1876
Total area of State (square miles) - - - - -	103,925
State Capital - - - - - - - - -	Denver
Governor (term expires Jan. 8, 1901) - -	Chas. S. Thomas
Secret'y of State (term expires Jan. 8, 1901)	Elmer F. Beckwith
Treasurer (term expires Jan. 8, 1901) - -	John H. Fessler

Legislature meets biennially in odd years on the first Wednesday in January, and sessions are limited to 90 days.

HISTORY OF DEBT.—For history of State debt see State and City Supplement of April, 1895, p. 140. The present debt is as follows:

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Capital bonds	3½	.....	Jan. 1, 1905	$300,000
do	4	.....	Jan. 1, 1907	300,000
Casual defic'ncy bonds 1893	4	.....	1910	100,000
Insurrection, Cripple Cr'k, bds.	4	.....	1910	70,500
Do. Leadville.	4	.....	1922	223,000
		Optional after 1912		

INTEREST is payable at the Treasurer's office, Denver.

TOTAL DEBT, Etc.—The following shows the gross debt of the State and the cash offsets thereto on the dates named.

	Dec. 1, 1898.	Dec. 1, 1897.	Dec. 1, 1896.
Outstanding warrants	$1,979,470	$2,067,242	$1,916,787
Certs. of indebtedness	42,452	15,830	70,268
Capitol building bonds	600,000	600,000	600,000
Casual deficiency bonds	100,000	100,000	100,000
Insurrection bonds	293,500	293,500	70,500
Other indebtedness	562,520	400,000	399,953
Total	$3,877,942	$3,476,573	$3,157,509
Net assets	849,275	778,933	865,197
Net debt	$2,728,667	$2,697,640	$2,293,312

DEBT AND TAX VALUATION.—The following shows the State's total assessed valuation, the State tax per $1,000, and the total State debt for the years named:

Nov. 30—	Total Assessed Valuation.	State Tax (per $1,000).	Total Debt Nov. 30.
1898	$192,243,080 00	$4·10	$3,877,942 00
1897	198,000,000 00	4·10	3,476,573 00
1896	206,598,561 00	4·00	3,157,509 00
1895	202,584,334 00	.....	.....
1894	208,905,279 00	.....	3,088,288 00
1893	238,722,417 00	.....	.....
1892	236,884,449 00	4·00	2,411,477 00
1890	220,544,064 62	4·00	1,647,900 61
1885	115,420,193 90	5·56	814,494 66
1880	73,698,746 29	5·00	213,484 76
1877	43,453,946 36	5·60	227,709 18

In addition to the tax rate as above there is a poll tax of $1·00 per capita. Prior to 1880 this poll tax was 50 cents per capita.

DEBT LIMITATION.—Colorado's Constitutional provisions with reference to the creation of debt are of considerable length, and strike one at first as quite elaborate. After a brief study of the provisions their good qualities stand out so plainly as wholly to disarm criticism. No State has placed the debt-making power on a more reasonable basis. All the regulations with reference to public indebtedness are found in article 11 of the Constitution. See STATE AND CITY SUPPLEMENT of April, 1895, pages 140 and 141.

POPULATION OF STATE.—The population of Colorado has been as follows in the year named: in 1897 it was estimated at 500,000:

1890	412,198	1870	39,864
1880	194,327	1860	34,277

CITIES, COUNTIES AND TOWNS IN THE STATE OF COLORADO.

ARAPAHOE CO. SCHOOL DISTRICT NO. 2.—HENRY NIENHISER, Secretary.

This district forms part of the city of Denver.

LOANS— *When Due.*
REFUNDING BONDS—1897.
4½s, M&N, $163,000..Jan. 1, 1917
Subject to call after 1907.
4½s, M&S, $75,000...Sept. 1, 1910
(Subject to call Sept. 1, 1900.)

Bonded debt Mar. 25, '99.$238,000
Assessed valuation '98 6,000,000
Assessed about 25% actual value.
Population in 1899 (est.)...35,000
Value of sch'l prop.(est.)..$600,000

ARAPAHOE CO. SCHOOL DISTRICT NO. 21.—C. G. PITSCHKE, Secretary.

This district is located at Villa Park.

Bonded debt Mar. 1,'99 $57,000
Assessed valuation, real. 975,540
Assessed valuation, per'l. 90,000
Total valuation 1897....1,065,540

Assessment about ½ actual value.
School tax (per $1,000) '97.$15·00
Total tax (per $1,000) '97.. 32·75
Population in 1898 (est.).....6,000

BENT CO.—OSCAR P. SMITH, Clerk.

Las Animas is the county seat.

LOANS— *When Due.*
REFUNDING BONDS—
5s, ..., $33,000..... 1919
Subject to call after 1909.
Bonded debt Feb. 1, '98 .. $33,000

Tax valuation 1898.....$899,819
Assessment about ⅓ actual value.
Tax rate (per $1,000) 1897..$50·00
Population in 1890 was.....1,313
Population in 1899 (est.)....3,900

INTEREST on the bonds is payable at New York.

BOULDER—This is the county seat of Boulder County.

LOANS— *When Due.*
PARK BONDS—
6s, A&O, $20,000....Apr. 20, 1913
Optional after 1908.
WATER BONDS—
6s, J&D, $30,000, g...Dec. 1, 1908
6s, J&D, 20,000, g...June 1, 1906
5s, J&D, 80,000, g...June 1, 1905

Bonded debt Feb. 10, '99. $150,000
Floating debt..... 18,316
Total debt Feb. 10, 1899. 168,316
Tax valuation 1898.....1,343,757
Assessment is ⅓ actual value.
Total tax (per $1,000) '98...$55·70
Population in 1890 was.....3,330
Populat'n'98 (local estimate).8,000

The bonds are all optional after 10 years from their date.

INTEREST on 5s, and 6s due 1906 is payable at the Chemical Nat. Bank, N. Y.; on 6s due 1908 at Am. Ex. Nat. Bank, New York.

TAX FREE.—All issues of this city's bonds are exempt from taxation.

BOULDER CO.—D. E. DOBBINS, Treasurer.

County seat is Boulder.

LOANS— *When Due.*
PUBLIC BUILDING:
3s, April, $31,000.....Apr. 1, 1905
Bonded debt Feb. 1, '99 ..$31,000
Tax valuation 1898.....5,384,497

Assessment about ⅖ actual value.
State & Co. tax (per M.) '98..$24·20
Population in 1890 was....14,082
Population in 1880 was.... 9,723
Population in 1899 (est.)....30,000

CANON CITY.—{J. J. CONE, Mayor. {C. J. FREDRICKSON, Treasurer.

This is the county seat of Fremont Co.

LOANS— *When Due.*
FUNDING BONDS—
6s, $40,000.....July 1, 1903
(Subject to call July 1, 1899)
REFUNDING WATER BONDS—
6s, M&S, $60,000....Mar. 16, 1926
WATER WORKS BONDS—
6s, J&J, $10,000 ....Oct. 15, 1909
(Subject to call in 10 years.)

Total debt Jan., 1899.....$110,000
Water debt (included).. 70,000
Tax valuation 1898..... 732,148
Assessment is ⅓ actual value.
State & Co. tax (per M.)'98..$24·10
Population in 1890 was.....2,825
Population in 1899 (est'd)....6,000

TAX FREE.—All bonds of this city are exempt from taxation.

INTEREST on the water bonds is payable at Canon City and in New York.

CHAFFEE CO.—C. W. ERDLEN, Treasurer.

County seat is Buena Vista.

LOANS— *When Due.*
FUNDING BONDS—
6s, A&O, $224,500....Dec. 2, 1923
Optional after Oct. 1, 1903.

Total debt Feb. 1, 1899.. $224,500
Tax valuation 1898.....2,100,462
Assessment about ⅓ actual value.
Population 1897 (estimat.).10,550

SCHOOL DISTRICT, NO. 7.—
6s, ..., $24,000....Mar. 1, 1918
Subject to call after Mar.1, 1908.
Total debt Feb. 1, 1899....$24,000

Tax valuation 1898..... $588,449
Real valuation (about). 3,000,000
Population in 1898 (est.).....3,500

COLORADO SPRINGS.—J. R. ROBINSON, Mayor.

This city is situated in El Paso County.

LOANS— *When Due.*
BRIDGE & VIADUCT BONDS—
6s, J&J, $10,000.....July 1, 1905
6s, F&A, 30,000 .....Aug. 1, 1906
SEWER BONDS—
6s, J&J, $50,000.....July 1, 1903
6s, J&J, 25,000.....July 1, 1905
5s, A&O, 20,000.....Oct. 1, 1909
5s, J&J, 15,000 .....July 1, 1910
WATER-WORKS—
6s, J&J, $25,000.....July 1, 1905
5s, A&O, 70,000.....Oct. 1, 1906
5s, A&O, 50,000.....Oct. 1, 1905
5s, J&J, 50,000.....Jan. 1, 1906
5s, M&S, 60,000.....Mar. 1, 1909
5s, A&O, 75,000.....Oct. 1, 1909
5s, J&J, 65,000.....July 1, 1910
5s, M&S,170,000.....Mar. 2, 1911

4s, M&4, $50,000.....Mar. 1, 1914
(Subject to call March 1, 1909.)
REFUNDING WATER BONDS—
4s, M&S, $85,000.....Mar. 1, 1929
(Subject to call March 1, 1914.)
REFUNDING BONDS—
4½s, ...$40,000. ....Nov. 1, 1912
4½s, ... 35,000.....Nov. 1, 1912
4½s, ... 25,000 .....Nov. 1, 1912
(Subject to call after 1902.)

Bonded debt Mar.1, '99.$1,020,000
Floating debt..... 75,000
Total debt Mar, 1, '99....1,095,000
Water debt (included)... 880,000
Tax valuation 1898.....6,356,745
Assessment about ⅓ actual value.
City tax (per M.) '98..... $17·50
Population in 1890 was....11,140
Population in 1899 (est.)...25,000

ALL BONDS subject to call 10 years before maturity (except where noted) and are secured by a sinking fund.

COLORADO SPRINGS SCHOOL DISTRICT No. 11.—CORA E. HUDSON, Secretary.

LOANS— *When Due.*
5s, M&S, $25,000 ....Sept. 1, 1909
Subject to call after Sept. 1, 1899
5s, M&N, $20,000....May 1, 1911
Subject to call after May 1, 1901
4½s, A&O, $51,000 ..Apr. 1, 1913
Subject to call after Mar. 31, 1903
REFUNDING BONDS—
5s, M&S, $38,000. Sept.1, 1914
Subject to call after Sept 1, 1904

4½s, M&N, $90,000...Nov. 1, 1917
Subject to call after Nov. 1, 1907

Bonded debt Apr. 1, '99. $224,000
Assessed valuation 1898.7,000,000
Assessment about ⅓ actual value.
School tax (per $1,000) '98.$15 00
Population in 1899 (est.)...25,000

CONEJOS CO.—CHAS. A. BOICKENSHEIN, Treas.

County seat is Conejos.

Bonded debt Jan. 1, 1898 $60,000
Floating debt..... 68,743
Total debt Jan. 1, 1898... 128,743
Tax valuation 1898....$1,751,819

Assessment is $\frac{3}{10}$ actual value.
Total tax (per $1,000) '97..$34·00
Population in 1890 was.....7,193
Population in 1897 (est.)...10,000

County's bonds are due in 20 years, with option of call in 10 years.

TAX FREE.—The above bonds are not taxed.

DELTA.—{J. F SANDERS, Mayor. {M. FAIRLAMB, Town Attorney.

This town is the County seat of Delta County.

LOANS— *When Due.*
WATER WORKS BONDS—
8s, ..., $12,000.... .....
6s, ... , 10,000....July 1, 1912
Subject to call July 1, 1907.

Bonded debt Feb. 1, '99....$22,000
Tax valuation 1897 (est.)..250,000
Assessment about ⅓ actual value.
Population in 1890 was.....470
Population in 1899 (est.).....1,500

DENVER.—{HENRY V. JOHNSON, Mayor. {PAUL J. SOUR, Treasurer.

Denver is situated in Arapahoe County. The towns of South Denver, Highland, Barnum and Harman have been annexed to the city, and the city has assumed their indebtedness. See statement below.

LOANS— *When Due.*
PUBLIC IMPROVEMENT—
5s, J&J, $400,000.....Ser. B, 1906
Subject to call July 1, 1901
4s, M&N, $400,000.....Ser. C, 1908
Optional after Nov. 1, 1903
4s, M&S, $304,000....Ser. A, 1904
Subject to call Sept. 1, 1899
4s, J&J, $320,000.....Ser. A, 1907
Subject to call after Jan. 1, 1902.
4s, ..., 400,000.....1914
Subject to call after 1909.
HIGHLAND SEWER AND BUILDING BONDS—
6s, J&J, $30,000.....July 1, 1904
6s, J&J, 22,000.....July 1, 1905
6s, J&J, 14,000.....July 1, 1906
6s, J&J, 13,000.....July 1, 1907
REFUNDING WARRANTS—
4s, J&J, $20,500.....1903

LOANS— *When Due.*
SOUTH DENVER WATER BONDS—
6s, J&J, $157,000.....Jan. 1, 1904
6s, F&A, 3,000.....Feb. 4, 1906
6s, M&N, 100,000.....May 1, 1906
PUBLIC BUILDING BONDS—
6s, M&N, $60,000.....May, 1906
BARNUM BONDS—
5s, J&J, $5,000.....July 1, 1901
5s, J&J, 3,000..... July 1, 1903
HARMAN WATER, B'LDG & BRIDGE
8s, .. $5,800 1899-1906
Bond. debt Sept. 1, '99..$1,836,800
Sinking fund..... 155,953
Net debt Sept. 1, 1899... 1,680,846
Improvm't bonds (add) 760,200
Tax valuati'n '98 (abt.).61,443,210
Assessm't about ⅓ actual value.
City tax (per $1,000) '99...$15·00
Population in 1890 was....106,713
Population in 1899 (est.)..165,000

INTEREST is payable at the Mercantile Trust Co., New York.

SPECIAL BONDS.—Bonds and warrants amounting on Jan. 10 1899, to $2,783,450 (principal and interest) issued for paving, sidewalks and sewers are payable by special assessments.

A SINKING FUND of $1·90 per $1,000 of assessed valuation was provided in 1894 by special assessment.

CITY PROPERTY—On Jan. 1, 1899, the city possessed real estate, park and other property valued at $5,936,053.

DURANGO.—W. H. MOORE, City Clerk.

This city is the county seat of La Plata County.

LOANS— *When Due.*
REFUNDING FLOATING DEBT—
...., ... $33,000.....
WATER WORKS BONDS—
7s, ... , $15,000.....
REFUNDING WATER BONDS—
6s, M&N, $105,500...Nov. 1, 1912
(Optional after 1902.)
Bonded debt May 1, '99.. $153,500

Floating debt..... $9,864
Total debt May 1, '99..... 163,364
Tax valuation 1898.....1,146,833
Real valuation (est.). .3,625,000
Total tax (per $1,000) '98 $49·85
Population in 1890 was.....2,726
Population in 1899 (est.).....6,000

EAGLE COUNTY—A. S. LITTLE, Treasurer.

County seat is Red Cliff.

LOANS— *When Due.*
REFUNDING BONDS—
5s, ..., $103,000.....
Total debt Jan. 1, 1899..$108,900
Floating debt..... 4,000
Total debt..... 112,900

Sinking fund and cash... $9,900
Net debt Jan. 1, 1899.... 103,000
Tax valuation 1898.....1,112,552
Assessment about ½ actual value.
State & Co. tax (per M.) '97.$34·50
Population in 1890 was.....3,725

INTEREST is payable at the County Treasury and in New York.

TAX FREE.—Bonds of this county are exempt from taxation.

FORT COLLINS.—VERNER V. WOLF, City Treas.

This city is in Larimer County.

LOANS— *When Due.*
REFUNDING WATER BONDS, '95—
5s, M&N, $105,000...Aug. 1, 1915
Subject to call after Aug. 1, 1900
Bonded debt Apr. 18,'98.$105,000
Floating debt..... 3,000

Total debt Apr. 18, 1898.$108,000
Tax valuation 1898..... 837,030
Assessment is ⅓ actual value.
Total tax (per $1,000) '98. $52·50
Population in 1890 was.....2,011
Population in 1898 (est.) 3,000

Interest is payable at Fort Collins or in New York.

GARFIELD CO.—

County seat is Glenwood Springs.

LOANS—	When Due.		
COUNTY BONDS—		Sinking fund	$2,394
7s, A&O, $197,900	Various	Net debt Jan. 1, 1898	246,314
REFUNDING BONDS—		Tax valuation 1898	2,087,539
6s, A&O, $28,000		Assessment about ⅓ actual value.	
Bonded debt Jan. 1,'98	$225,900	State tax (per $1,000) '95	$4·00
Floating debt	22,809	County tax (per $1,000)	26·00
Total debt Jan. 1, 1898	248,709	Population in 1890 was	4,478

INTEREST on the county bonds is payable at the Chemical National Bank, New York; on the refunding bonds at the Chemical National Bank, New York, or at the County Treasurer's office.

GOLDFIELD.—A. W. GRANT. Clerk.

This town is in El Paso County.

WATER BONDS—	When Due.		
6s, J&J, $25,000	July 1, 1913	Total debt Oct 22, 1898	$30,500
(subject to call after July 1, 1908.)		Assessed valuation 1898	237,845
Bonded debt Oct. 22, '98	$25,000	Assessment about actual value.	
Floating debt	5,500	Tax rate (per $1,000), 1898	$61·60
		Population in 1898 (est.)	3,500

GRAND JUNCTION.—{W. P. ELA, Mayor. NANNIE E. FORRY, Clerk.

This city is the county seat of Mesa County.

LOANS—	When Due.		
WATER WORKS BONDS—		Total debt Oct. 1,'99 (about)	$81,500
6s, M&N, $65,000	May 1, 1912	Tax valuation 1896	626,000
(Subject to call after May 1, 1907.)		Real valuation (est.)	2,225,000
Bonded debt Oct. 1, '99	$65,000	Tax rate (per $1,000) '96	17·00
Floating debt (about)	16,500	Population in 1890 was	2,030
		Population in 1897 (est.)	4,700

GREELEY.—M. P. HENDERSON, Clerk.

This city is in Weld County.

LOANS—	When Due.		
REFUNDING BONDS—		Total debt Feb. 1, 1899	$65,000
4½s, $25,000	1914	Tax valuation 1898	$734,378
Subj. to call $2,000 y'rly after 1904.		Tax rate (per $1,000) '98	$55·00
4½s, $40,000	1929.	Population in 1890 was	1,268
Subj. to call $4,000 y'rly after 1914.		Population in 1897 (est.)	3,500

GUNNISON CO.—

Gunnison is the county seat.

LOANS—	When Due.		
COURT HOUSE BONDS—		Total debt Feb. 1, 1898.	$180,200
10s, April, $8,500	Oct. 1, 1901	Assessed valuation '98.	1,919,070
Int. payable at Co. Treas. office.		Assessment about ¼ actual value.	
Bonded debt Feb. 1, '98	$178,200	Total tax (per $1,000)	$36 00
loating debt (about)	2,000	Population in 1890 was	4,359
		Population in 1897 (est.)	5,500

* This includes $169,700 funding bonds issued in 1883, which have been declared valid by the United States Supreme Court.

HIGHLANDS.— Arapahoe County. See Denver.

HINSDALE CO.—J. P. HIX, Conuty Clerk.

County seat is Lake City.

LOANS—	When Due.		
FUNDING BONDS—		Bonded debt Feb. 1, '99	$152,000
8s, J&J, $43,000	Dec. 31, 1901	Floating debt	40,000
Subject to call at any time.		Total debt Feb. 1, '99 (abt.)	192,000
5s, F&A, $65,000	July 27, 1900	Tax valuation 1898	430,635
Subject to call at any time.		Assessment about ⅓ actual value.	
JUDGMENT BONDS—		Total tax (per $1,000) '97	$24·00
8s, F&A, $44,000.	Aug. 12, 1911	Population in 1890 was	862
Subj't to call after Aug. 12, 1901		Population in 1880 was	1,487

INTEREST is payable at the office of the County Treasurer or at the office of Kountze Bros., New York.

JEFFERSON CO.—J. G. SCHALL, Treasurer.

County seat is Golden.

LOANS—	When Due.		
REFUNDING BONDS.—		Total debt Jan. 1, 1899	$70,910
6s, J&D, $19,000	June 1, 1903	Tax valuation 1898	3,996,205
Subject to call at any time.		State tax (per $1,000) '98	$4·10
Interest payable N. Y. & Golden.		County tax (per $1,000)	21·00
Bonded debt Jan. 1, 1899.	$19,000	Population in 1890 was	8,450
Floating debt	51,910	Population in 1880 was	6,804
		Population in 1899 (est.)	10,000

LAKE COUNTY.—GEO. W. WHYTE, Treas.

County seat is Leadville. About $60,000 of outstanding bonds of this county, which have been in litigation, have been declared valid by U. S. Court of Appeals.

Floating debt Jan., '99	$7,000	State & Co. tax (per m.) '98	$26·00
Total debt Jan. 1, '99, abt.	240,000	Population in 1890 was	14,663
Tax valuation 1898	3,851,662	Population in 1880 was	23,563
Assessment about ½ actual value.			

LA PLATA CO.—SAM G. WALL, Treasurer.

County seat is Durango. The payment of $30,491 of bonds originally issued by La Plata County has been assumed by Montezuma County, which was organized in 1889.

LOANS—	When Due.		
FUNDING BONDS—		ROAD AND BRIDGE BONDS—	
6s, J&J, $80,669	Apr. 6, 1908	8s, Apr., $13,360	Apr. 1, 1903
Subject to call at any time.		Bonded debt Feb. 1, '99	$129,779
JUDGMENT BONDS—		Floating debt	4,315
8s, J&J, $18,600	Dec. 30, 1911	Total debt Feb. 1, 1899	134,094
Subject to call Dec. 30, 1901		Tax valuation 1898	2,199,825
8s, M&S, $11,900	Sept. 1, 1911	State & co. tax (per M.) '98	$27·85
Subject to call Sept. 1, 1901		Assessment about ⅓ actual value.	
8s, A&O, $5,250	Apr. 27, 1912	Population in 1890 was	5,509
Subject to call after Apr. 27, 1902		Population in 1898 (est.)	8,000
		SCHOOL DISTRICT BONDS—	
		5s, ..., $12,000	1904-1914
		5s, ..., 26,000	1909-1919

INTEREST on the funding bonds is payable at the office of Kountze Bros., New York, and in Durango; on the judgment bonds at the Chemical National Bank, New York, and in Durango; on the road and bridge bonds in Durango only.

LAS ANIMAS CO.—J. M. GARCIA, Clerk and Recorder.—County seat is Trinidad.

LOANS—	When Due.		
COUNTY BONDS—		Net debt Jan. 1, 1899	$134,628
5s, A&O, $119,500	1914	Tax valuation 1898	5,259,824
6s, A&O, 51,200	1910	Assessment is ½ to ⅓ actual value.	
Bonded debt Jan. 1, '99.	$170,700	State tax (per $1,000) 1896	$4·00
Floating debt	2,868	County tax (per $1,000)	14·05
Total debt Jan. 1, 1899	173,568	Population in 1890 was	17,208
Cash on hand	38,940	Population in 1895 (about)	20,000

OPTIONAL.—Bonds are all subject to call.

INTEREST on the 6 per cent bonds is payable at the Chemical National Bank, New York; on the 5 per cent bonds at the First National Bank, New York.

LEADVILLE.—{J. F. McDONALD, Mayor. H. D. CURTIS, Treasurer.

County seat of Lake County. This city has no bonded debt.

LOANS—	When Due.		
Floating debt Feb. 1, '99	$232,672	Total tax (per $1,000) '98	$55·00
Cash on hand	13,746	Population in 1890 was	10,384
Net debt Feb. 1, 1899	218,926	Population in 1899 (est.)	12,000
Total valuation 1898	1,652,678	LEADVILLE SCH. DIST. NO. 2—	
Assessment about ⅓ actual value.		5s, ..., $45,000	1914
City tax (per $1,000) 1898	$20·00	Subject to call 1904.	

INTEREST is payable by Kountze Bros., New York City, and at City Treasury.

LONGMONT.—{FRANCIS M. DOWNER,, Mayor. CHAS. L. REED, Clerk and Recorder.

This town is in Boulder County.

LOANS -	When Due.		
REFUNDING WATER BONDS—		Total debt Feb. 1, 1899	$70,000
6s, F&A, $70,000	Aug. 1, 1916	Tax valuation 1898	599,530
Subject to call after Aug. 1, 1902.		Assessment about ⅖ actual value.	
Interest payable at Treas'rs office.		Total tax (per $1,000) '98	$46·50
		Population 1890 was	1,543
		Population 1899 (about)	2,500

LOVELAND.—This town is in Larimer County.

LOANS—	When Due.		
WATER WORKS BONDS—		Tax valuation 1899	$210,640
5s, M&N, $40,000 g.	Nov. 1, 1927	Assessment about ⅓ actual value	
(Subject to call after 1912.)		Total tax (per $1,000) '99	$34·50
Total debt Aug. 8, 1899	$40,000	Population in 1890 was	1,100
		Population in 1899 (est.)	2,000

INTEREST on the bonds is payable at the Chemical National Bank, New York, or at office of the Town Treasurer.

MANITOU.—{H. A. OGILBEE, Mayor. C. A. GRANT, Clerk.

Manitou is in El Paso County.

Bonded debt Apr. 1, '98	$85,500	Tax valuation 1897	$436,180
Water debt (included)	74,000	Assessment about ⅓ actual value.	
Floating debt (about)	15,000	Total tax (per $1,000) '97	$60·00
Total debt	100,500	Population in 1890 was	1,613
Sinking fund	1,000	Population '98 bet. 1,200 & 1,400	
Net debt Apr. 1, 1898	99,500		

MESA COUNTY.—H. NICHOLS, County Clerk.

County seat is Grand Junction.

LOANS—	When Due.		
BRIDGE BONDS—		Net debt Jan. 1, 1899	$32,210
8s, Apr., $11,900	April, 1905	Tax valuation, real	1,179,762
FUNDING BONDS—		Tax valuation, personal	1,111,331
6s, J&J, $61,500	Jan. 2, 1908	Total valuation 1898	2,291,093
Subject to call after 1898		Assessment is ¼ actual value.	
Total debt Jan. 1, 1899	$74,286	State & Co. tax (per M.) '98	$33·50
Sinking fund	42,076	Population in 1890 was	4,260
		Population 1899 (local est.)	12,000

INTEREST is payable at Grand Junction and New York.

MONTROSE CO.—JOHN DEEBLE, Treasurer.

County seat is Montrose.

LOANS—	When Due		
FUNDING BONDS—		Sinking fund	$2,000
6s, J&J, $128,300	Jan. 3, 1908	County has no floating debt.	
Subject to call at any time.		Tax valuation 1898	1,177,200
...., ..., $26,000	Jan. 3, 1913	Assessment about ⅓ actual value	
Subject to call after Jan. 3, 1903		Aver. tax (per $1,000) '98	$50·00
Bonded debt Feb 7, 99	$154,300	Population in 1890 was	3,980
		Population in 1899 (est.)	6,000

INTEREST is payable at the County Treasurer's office.

PITKIN COUNTY.—M. C. McNICHOLS, Treas.

County seat is Aspen.

LOANS—	When Due.		
FUNDING BONDS—		Total debt Jan. 1, 1899	$441,800
8s, J&J, $192,200	July 1, 1906	Sinking fund	4,000
Subject to call.		Net debt Jan. 1, 1899	437,800
JUDGMENT BONDS—		Total valuation 1898	2,335,485
8s, A&O, $9,700	Oct. 1, 1910	Assessm't about 1-5 actual value.	
Subject to call.		State & co. tax (per M.) '98	$52·60
8s, A&O, $239,900	Oct. 1, 1911	Population in 1890 was	8,980
Subject to call after Oct. 1, 1901			

INTEREST is payable by Kountze Brothers, New York City, and at County Treasurer's office, Aspen, Colo.

PUEBLO.—WM. D. LATSHAW, Auditor.

Pueblo is situated in Pueblo County. The city of Bessemer was annexed to Pueblo in January, 1894.

LOANS—	When Due.	LOANS—	When Due.
BUILDING BONDS—		* REFUND. WATER BDS.—(Con.)	
6s, ... $35,000	June 1, 1902	4½s, g, A&O, $150,000	Apr. 1, 1914
BRIDGE BONDS—		(Subject to call part y'rly aft. '06.)	
8s, ... $31,000	June, 1902	Interest payable in New York.	
6s, ... 50,000	Dec., 1906	Bonded debt Apr. 1, '99	$266,000
5s, ... 10,000	Sept., 1907	Floating debt	135,275
DEFICIENCY BONDS—		Total debt	401,275
6s, ... $80,000	June, 1906	Sinking fund	5,223
LEVEE BONDS—		Net debt Apr. 1, 1899	396,052
6s, ... $10,000	June, 1902	Park bonds, additional	70,000
PARK BONDS—		Water debt	358,000
5s, g., J&J, $70,000 g.	Jan. 1, 1912	Tax valuation 1898	7,980,327
SEWER BONDS—		Assessment about ½ actual value.	
6s, ... $11,000	June, 1902	Tax rate (per $1,000) 1897—	
6s, ... 34,000	June, 1904	Northside	$12·00
6s, ... 36,000	Oct., 1904	Southside	60·80
* WATER WORKS BONDS—		Bessemer	54·90
4½s, g, J&J, $118,000	Jan. 2, 1914	Population in 1890 was	24,558
* REFUNDING WATER BONDS—		Population 1899 (local est.)	41,210
4½s, g, J&J, $42,000	Jan. 2, 1914	* Issued by Board of Water Works Trustees and not incl'd in city debt.	
(Subject to call after '04, '05 & '06.)			

OPTIONAL.—All bonds are subject to call.

PUEBLO SCHOOL DISTRICT No. 1.—John C. Latshaw, Secretary.

LOANS— When Due.
REFUNDING BONDS—
5s, g., A&O, $140,000.Oct. 15, 1917
Subject to call 1907.
Bonded debt July 1, '97..$198,000

Floating debt..... $44,168
Total debt July 1, '97.. 242,168
Assessed valuation '96. 6,429,022
Real valuation (est.)... 22,000,000
Population of district 1897.18,000

INTEREST on bonds is payable at County Treasurer's office, or at First National Bank, New York City.

PUEBLO COUNTY.—J. M. MEALES, Clerk.

County seat is Pueblo.

LOANS— When Due.
REFUNDING BONDS—
4½s, J&J, $350,000...Jan. 1, 1917
Subject to call Jan. 1, 1907
Bonded debt July 1, 1899..$350,000
Floating debt.....45,000

Total debt July 1, 1899. $395,000
Tax valuation 1898....13,055,150
Real valuation (est.)...55,000,000
State & Co. tax (per M) '98..$23·00
Population in 1890 was.....31,491
Population in 1899 (est.)...60,000

PUEBLO COUNTY SCHOOL DISTRICT No. 20.—Chas. E. Saxton, District Treasurer.

LOANS— When Due.
REFUNDING BONDS—
4½s, ..., $138,000.....1917
(Subject to call after 1907.)
Bonded debt July 1, '99..$166,000
Floating debt..... 29,448
Total debt.. 195,448

Sinking fund & assets.... $9,000
Net debt July 1, 1899.... 186,448
Assessed valuation '98..4,346,617
Assessment ⅓ actual value.
School tax (per $1,000) '98...$9·50
Population in 1899 (est.)...20,605

RIO BLANCO CO.—{E. E. FORDHAM, Clerk & Rec'r. {R. OLDLAND, Treasurer.

County seat is Meeker.

LOANS— When Due.
COUNTY BONDS—
7s, A&O, $41,000.....Oct. 1, 1909
Optional ten years from date.
COUNTY WARRANTS—
8s, var., $8,600.....1912

Bonded debt July 1, 1899..$49,600
Tax valuation 1899.....791,000
Assessment is ⅔ actual value.
State & Co. tax (per M) '99.$32·00
Population in 1890 was.....1,200
Popula ion in 1897 (est.).....1,500

INTEREST is payable at the County Treasurer's office, or at the Chemical Bank, New York.

TAX FREE.—All bonds of this county are exempt from taxation.

SAGUACHE CO.—W. A. LOCKETT, Treasurer.

County seat is Saguache.

LOANS— When Due.
COURT HOUSE AND FUNDING—
7s, J&D, $36,000.....1904
Subject to call.
Total debt Feb. 1, 1899.. $36,000
Sinking fund..... 2,500

Tax valuation 1898.....$1,945,058
Assessment about ⅘ actual value.
State & Co. tax (per M.) '98..$22·10
Population in 1890 was.....3,313
Population in 1899 est.).....3,500

INTEREST is payable by Kountze Brothers, New York City.

SALIDA.—{S. M. JACKSON, Mayor. {E. W. HIVELY, Treasurer.

Salida is in Chaffee County.

Bonded debt Feb. 10, '99..$53,000
Floating debt..... 18,392
Total debt Feb. 10, 1899.. 71,392

Assessed valuation 1898.$588,449
Population in 1890 was.....2,586
Population in 1899 (est.)....4,000

SAN JUAN CO.—OLLIE LOCKHART, Clerk.

County seat is Silverton.

LOANS— When due.
FUNDING BONDS—
8s, ..., $1,700.....Feb. 1, 1904
8s, ..., 2,500.....Jan. 6, 1911
8s, ..., 41,800.....Feb. 1, 1912
8s, ..., 17,700.....May 1, 1913
REFUNDING BONDS—
6s, J&J, $97,000.....Jan., 1919
Subject to call after Jan., 1909.

Total debt Jan. 1, 1899..$169,700
Cash in treasury..... 20,000
Net debt Jan. 1, 1899.... 149,000
Tax valuation 1898.....1,365,387
Total tax rate (per M.), '98.$46·00
Population in 1890 was.....1,572
Population in 1899 (est.)....3,500

SAN MIGUEL CO.—H. L. SERVIS, Clerk.

County seat is Telluride. All bonds issued by this county are exempt from taxation.

LOANS— When Due.
FUNDING BONDS—
7s, J&J, $62,800.....1906
Subject to call.
JUDGMENT BONDS—
8s, Var., $54,400.....1912
SCHOOL BONDS—
7s, ... $29,500.....1912
Bonded debt July 1, '99.. $117,200

School dist. bonds (add.). $29,500
Floating debt..... 490
Total debt..... 147,190
Cash on hand..... 30,661
Net debt July 1, 1899.... 116,529
Tax valuation 1898.....1,312,586
State & Co. tax (per M) '97.$41·00
Population in 1890 was.....2,909

INTEREST on the bonds of this county is paid in New York or at the County Treasurer's office in Telluride, Col.

SOUTH DENVER—Annexed to Denver February 7, 1894. See Denver.

TRINIDAD.—{F. R. WOOD, Mayor. {W. E. LAWLOR, Treasurer.

Trinidad is situated in Las Animas County.

LOANS— When Due.
REFUNDING BONDS—
5s, g., J&J, $80,000.....1914
Subject to call 1909.
WATER-WORKS BONDS—
5s, A&O, $323,000....Apr. 1, 1912
Subject to call after 1907.

Total debt Sept. 1, 1899.$403,000
Water debt (included)..... 323,000
Tax valuation 1898.....1,602,668
Assessment is ¼ actual cost.
Total tax (per $1,000) 1898.$54·43
Population in 1890 was.....5,523
Population in 1899 (est.)....9,000

INTEREST on the water-works bonds is payable at the First Nat. Bank, New York City, and at the City Treasurer's office; on all other bonds at Chemical National Bank, New York.

State of Utah.

ITS

DEBT, RESOURCES, &c.

Organized as a Territory (Act Sept. 9, 1850) - Sept. 9, 1850
Admitted as a State - - - - - - - Jan. 4, 1896
Total area of State (square miles) - - - - - 84,970
State Capital - - - - - - - - Salt Lake City
Governor (term expires 1st Monday Jan., 1901) Heber M. Wells
Secretary (term expires 1st Monday Jan., 1901) J. T. Hammond
Treasurer (term expires 1st Monday Jan., 1901) - Jas. Chipman
Legislature meets biennially in odd years on the second Monday in January, and sessions are limited to 60 days.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal, When Due.	Principal, Outstand'g.
Building bonds.....	5	J & J	July 1, 1910	*$300,000
Subject to call after July 1, 1900				
Refunding bonds.....1898	3½	M & S	Sept. 1, 1918	150,000
State bonds, 1896 (gold).....	4	J & J	July 1, 1916	*200,000
Territorial bonds.....1892	5	J & J	July 1, 1912	*250,000

*This loan non-taxable.

PAR VALUE.—Bonds are in pieces of $1,000 each.

INTEREST on the bonds of 1892 is payable in Salt Lake City, or at the office of Wells, Fargo & Co., New York; on the bonds of 1896 and 1898 at the U. S. Mortgage & Trust Co., New York City, or the State Bank of Utah, Salt Lake City; on all other bonds in Salt Lake City or at the American Exchange National Bank in New York.

DEBT LIMITATION.—The indebtedness of this State is limited by its Constitution (Article XIV., Sections 1 and 2) to $200,000 over and above the Territorial indebtedness assumed by the State, except "to repel invasion, suppress insurrection, or to defend the State in war."

BONDED DEBT on Feb. 1, 1899, was $900,000.

TAX VALUATION.—In 1898 the total assessed valuation was $100,241,331; in 1897 it was $102,437,183; in 1896 it was $107,291,048. The real value is estimated at $250,000,000. The State tax rate (per $1,000) in 1899 was $5·00.

POPULATION.—The population of Utah has been as follows in the years named.

1897	250,000	1880	143,963	1860	40,273
1890	207,905	1870	86,786	1850	11,380

CITIES, COUNTIES AND TOWNS IN THE STATE OF UTAH.

CACHE COUNTY.—

County seat is Logan.

LOANS— When Due.
FUNDING & IMPROVEM'T (gold)—
5s, F&A, $25,000.....Aug. 1, 1912
Subject to call Aug. 1, 1902
Interest payable in New York.
Bonded debt Feb. 1, 1898 $60,000
County has no floating debt.
Sinking fund..... $3,652

Net debt Feb. 1, 1898.... $56,347
Tax valuation, real 3,810,764
Tax valuation, personal. 910,036
Total valuation 1899....4,720,800
Assessment about ¾ actual value.
State & co. tax per $1,000 '99.$12·25
Population in 1890 was.....15,500
Population in 1897 (est.)...18,500

LOGAN.—{ANTHON ANDERSON, Mayor. {JOS. QUINNEY, Auditor.

This city is in Cache County.

LOANS— When Due.
LIQUIDATION BONDS—
5s, Jan. 31, $40,000..Jan. 31, 1907
WATER WORKS—
5s, J&D, $40,000....Dec. 31, 1912
Total debt Jan. 1, 1899....$85,000

Tax valuation '98 (abt.)$1,891,675
Assessment is ⅔ of actual value.
City tax rate (per $1,000), '98 $5·50
Population 1897 about..... 6,000
Population in 1890 was.....4,565

OGDEN.—{JOHN A. BOYLE, Mayor. {E. H. ANDERSON, Recorder.

This city is in Weber County.

LOANS— When Due.
SEWER BONDS—
6s, ... $4,000.....Feb. 1. 1902
(Payable $2,000 yearly.)
5s, ... $50,000....March 1, 1910
(Subject to call after 1900.)
GENERAL IMPROVEMENT—
6s, ... $100,000. ...June 1. 1911
(Subject to call after 1901.)
6s, ... 50,000.....Feb. 1, 1912
5s, ... 50,000.....April 1, 1912
5s, ... 50,000.....Dec. 1, 1912
5s, semi-an., 100,000..May 1, 1913

LOANS— When Due.
REFUNDING BONDS—
4½s, F&A, $100,000.Aug. 15, 1918
Optional after 1908.
Bonded debt July 1, '99..$504,000
Floating debt..... 58,145
Total debt..... 562,145
Cash on hand..... 26,156
Net debt July 1, 1899... 535,989
Tax valuation 1898.....7,915,219
City tax rate (per $1,000) ...$9·00
Total tax (per $1,000), '98..$30·50
Population in 1890 was.....14,889
Population in 1898 (est.)...20,000

PROVO.—This city is the county seat of Utah County.

LOANS— When Due.
WATER BONDS—
6s, M&N, $116,000, g., Oct. 1, 1911
Subject to call Oct. 1, 1901
Total debt Jan. 1, 1899...$116,000

Tax valuation 1899 ....$1,926,230
Assessment same as cash value.
City tax (per $1,000) 1899....$7·00
Population in 1890 was.....5,159
Population in 1897 (est) 6,000

TAX FREE.—All of the city's bonds are exempt from taxation.

INTEREST is payable in *gold* at the Chemical National Bank, New York, or at the First National Bank of Provo.

SALT LAKE CITY.—{JOHN CLARK, Mayor. {GEO. SWAN, Auditor.

This city is situated in Salt Lake County

LOANS— When Due.
CITY BONDS—1888-1891—
5s, Jan., $500,000...Jan. 1, 1911
Subject to call after Jan. 1, 1901
5s, July, $200,000 July 1, 1911
Subject to call after July 1, 1901
GENERAL FUND—
5g., M&N, $800,000...May 1, 1914

LOANS— When Due.
PUBLIC IMPROVEMENT, 1892—
5s, J&J, $548,000.....July 1, 1912
Subject to call after July 1, 1902
REFUNDING BONDS—
4s, M&S, $500,000 ..Sept. 1, 1918
Total debt Mar. 20, '99..$2,548,000
Water debt (included).. 548,000

INTEREST on the bonds due in 1918 is payable at Wells, Fargo & Co., New York City, or in Salt Lake City, at option of bondholder; on those due in 1911 at the Importers' & Traders' Nat. Bank, New York, or Union Nat. Bank, Salt Lake City, at option of bondholder; on those due 1912 at the office of Wells, Fargo & Company, New York; on those due in 1914 at the National Bank of the Republic, New York, and by McCormick & Co., Salt Lake City.

TAX FREE.—All bonds of this city are exempt from taxation.

AVAILABLE ASSETS.—City lands and water works are valued at $3,500,000. The annual income from the water works is $75,000

EQUALIZED VALUATION in 1898 was $31,871,157; in 1892 it was $51,028,650; in 1889 it was $16,611,752. The assessed valuation in 1898 was $31,901,157, and is about 60 per cent of the actual value. City tax proper 1899 (per $1,000), $7·50; total tax rate (per $1,000), 1898, was $27 30.

POPULATION.—The population in 1890 was 44,843; in 1880 was 20,768; in 1895 was 48,076; in 1898 (est.) 77,481.

SALT LAKE CO.—Salt Lake City is the county seat.

LOANS—	When Due.		
COUNTY BONDS—		Total debt July 1, 1899	$567,069
5s, ..., $350,000	1906 to 1916	Tax valuation, real	27,239,966
FUNDING BONDS—		Tax valuat'n, personal	7,724,870
5s, J&J, $120,000	July 1, 1917	Tax valuat'n, RRs., etc.	1,954,418
Subject to call after 1907.		Total valuation 1899	36,919,254
Bonded debt July 1, '99	$470,000	Total tax (per $1,000) '99	$27·90
Floating debt	97,069	Population in 1890 was	58,457

WEBER CO.—C. R. HOLLINGSWORTH, Auditor.

County seat is Ogden.

LOANS—	When Due.		
IMPROVEMENT AND FUNDING—		Net debt Jan. 1, 1899	$148,000
5s, J&J, $150,000	June 14, 1912	Tax valuation, real	7,422,987
Subject to call after June 14, 1902		Tax valuation, personal	2,032,490
Bonded debt Jan. 1, 1899	$150,000	Total valuation 1899	9,455,478
Floating debt	40,000	Assessment ½ to ⅗ actual value.	
Total debt	190,000	State & Co. tax (per M.) '99	$13·50
Cash on hand	42,000	Population 1890 was	22,723
		Population 1899 (est.)	30,000

INTEREST is payable at the County Treasury or at the Chemical National Bank, New York City.

Territory of New Mexico

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act Sept. 9, 1850)	Dec. 13, 1850
Total area of Territory (square miles)	122,580
Territorial Capital	Santa Fe
Governor (term expires June 7, 1901)	Miguel A. Otero
Secretary (term expires June 7, 1901)	George H. Wallace
Treasurer	Samuel Eldodt

Legislature meets biennially in odd years the third Monday of January, and sessions are limited to 60 days.

REFUNDING BILL.—In 1899 a general refunding bill, applicable alike to the Territory and the counties and municipalities therein passed the Legislature—see CHRONICLE of March 18 and 25, 1899.

The bonded debt at present is as follows:

LOANS— NAME AND PURPOSE.	Interest.— P. Ct.	Payable.	Principal,— When Due.	Outstand'g
Capitol building bonds	7	M & S	1904 & 1905	$200,000
Capitol contingent bonds	6	J & J	Apr. 1, 1902	50,000
Capitol rebuilding bonds	5	M & N	M & N 1925	75,000
$25,000 due May 1 and $50,000 due Nov. 1, 1925, subject to call after 1915.				
Capitol rebuilding bonds	4	M & N	May 1, 1929	60,000
Subject to call May 1, 1919				
Casual deficit bonds	5	J & J	May 1, 1923	101,800
Subject to call May 1, 1903.				
Current expense bonds of '87.	6	ann'lly	1907 & 1908	150,000
Subject to call in 1897 and 1898.				
Insane Asylum, 1891	6	J & J	Oct. 1, 1921	25,000
Subject to call after Oct. 1, 1911.				
do do 1895	5	.....	Jan. 1, 1925	30,000
Subject to call after 1915.				
Military Institute bonds	5	J & J	July 1, 1925	15,000
Subject to call after 1905				
Normal School bonds, 1897	5	.....	1927	10,000
Subject to call after 1917.				
Penitent'ry refund'g bonds.'94	6	M & S	1924-1925	81,000
Subject to call after July 1, 1914-'15.				
Provisional debt bonds	6	M & S	1919	200,000
Subject to call after 1909.				
Refunding bonds	6	J & J	July 1. 1923	104,000
Subject to call July 1, 1913				
Territorial Institution bonds.	5	J & J	July 1, 1925	35,000
Subject to call after 1905.				
Certificates of indebtedness	6	M & S	Mch. 1,'00-'04	60,000
Subject to call after Mch. 1, 1900				

INTEREST on the Military Institute fives is payable at the Western National Bank, New York City; on all other bonds at the National Bank of Commerce, New York City.

TOTAL DEBT.—The total bonded debt on September 1, 1898, was $1,066,800. In addition to the bonded debt there are outstanding about $600,000 of old militia warrants.

ASSESSED VALUATION.—The assessed valuation (about ⅓ cash value) in 1898 was $38,808,040 and the tax rate $10·80.

POPULATION OF TERRITORY.—The population of New Mexico has been as follows in the years named:

1898 (est.)	267,839	1880	119,565	1860	*87,034
1890	153,593	1870	91,874	1850	61,547

* Not including population of Arizona Terr., then forming part of New Mex., but subsequently detached and organized as a separate Territory.

CITIES, COUNTIES AND TOWNS IN THE TERRITORY OF NEW MEXICO.

BERNALILLO CO.—JAS. A. SUMMERS, Probate Clerk.

County seat is Albuquerque.

LOANS—		Amt. Out'g.		
6s, Funding bonds,	1884.	$22,500	6s, Cur'nt expenses, 1889.	$40,000
6s, do	1889.	38,000	6s, do 1892.	7,000
5 9-10s, do	1891.	17,000	6s, Bridge bonds, 1892	30,000
6s, do	1895.	64,900	Bonded debt Mar. 1, 1899	347,500
6s, do	1897.	50,100	Tax valuation 1898	5,719,261
7s, Court-house,	1885.	78,000	State & Co. tax (per M.) '98	$26·35
			Population in 1890 was	20,913

COLFAX CO.—JAMES CORRY, Treasurer.

Springer is the county seat. On account of some legal complications, bonds below had not actually been issued at latest date.

LOANS—	When Due.		
6s, J&J, $16,000	July 1, 1927	Total debt Sept. 1, 1898.	$54,400
Subject to call after 1907.		Tax valuation 1898 abt.	2,818,050
		Population in 1890 was	7,974

DONA ANA CO.—County seat is Las Cruces. A portion of this county has been taken to help form Otero county.

LOANS—	When Due.		
COUNTY BONDS—		Tax valuation 1898	$2,399,784
—s, ..., $73,400		Tax rate (per $1,000) 1898	$25·40
Floating debt (last returns)	$2,358	Population in 1890 was	9,191
Sinking fund	33,254	Population in 1880 was	7,612

EAST LAS VEGAS.—This town is in San Miguel Co

LOANS—	When Due.		
FUNDING BONDS—		Total debt Jan., 1895	$42,000
6s, J&J, $10,000	Jan. 2, 1925	Tax valuation 1898	1,020,451
Subject to call after Jan. 2, 1905		City tax (per $1,000) 1898	$10·00
City hall bonds	$17,000	Estimated act'l valu'n	$3,000,000
School house bonds	15,000	Population in 1894 (est.)	3,000

INTEREST on the funding bonds is payable at the Chemical National Bank, New York.

GRANT CO.—J. L. BURNSIDE, Treasurer.

County seat is Silver City.

LOANS—	When Due.		
CURRENT EXPENSES—		R.R. BONDS—(Con.)—	
6s, J&J, $27,000	July 1, 1919	7s, J&J, $20,000	July 1, 1905
Subject to call after July 1, 1899		REFUNDING BONDS—	
FUNDING BONDS—		6s, J&J, $33,000	July 1, 1919
6s, Jan., $18,500	Jan. 1, 1900	Subject to call after July 1, 1899	
Subject to call at any time.		Bonded debt Jan. 1, '99	$218,000
6s, J&J, $82,500	July 1, 1919	Floating debt (about)	30,000
Subject to call after July 1, 1899		Total debt Jan. 1,'99 (abt.)	248,000
RAILROAD BONDS—		Tax valuation 1898	3,770,372
7s, J&J, $17,000	July 1, 1903	Assessment about ⅓ actual value.	
7s, J&J, 20,000	July 1, 1904	State & Co. tax (per M.) '98	$29·00
In addition to above tax rate is a Silver City tax of $16 per $1,000.		Population in 1890 was	9,657

LAS VEGAS.—{H. G COORS, Mayor. {CHAS. TAMME, Clerk.

County seat of San Miguel County.

LOANS—	When Due.		
FUNDING BONDS—		CITY HALL BONDS.	
..s, ..., $24,946	Aug. 2, 1917	6s, J&J, $7,000	July 1, 1921
Subject to call after 10 years.		Subject to call after 10 years.	
SCHOOL HOUSE BONDS.		..s, ..., $10,000	July 1, 1922
7s, J&J, $15,000	July 1, 1905	Total debt Sept. 1, 1899.	$56,946
Subject to call after 10 years.		Tax valuation in 1899	1,564,812
INTEREST is payable in New York City.		City tax (per $1,000) '98	$10 00
		School tax (per $1,000) '98.	5·00
		Population in 1890 was	2,385
		Population in 1899 (est.)	6,000

MORA CO.—SIMON VORENBURG, Treasurer.

County seat is Mora. A portion of this county was cut off and added to Union County, thus reducing valuation after 1893.

LOANS—	When Due.		
COURT HOUSE BONDS.—		Interest on court-house bonds payable in New York; on funding bonds at office of County Treas.	
6s, J&J, $70,000	July 1, 1919	Total debt Feb. 1,'98, abt.	$78,000
Subject to call after 10 years.		Tax valuation 1898	1,016,120
FUNDING BONDS—		Total tax (per $1,000) 1899	$35·25
6s, ..., $8,000	Aug. 1, 1917	Population in 1890 was	10,618

SAN MIGUEL CO.—County seat is Las Vegas. Coupons of this county's bonds issued under the Territorial Funding Act of 1889 are reported to be in default.

Total debt (last returns).	$362,088	Population in 1890 was	24,204
Tax valuation 1898	4,063,932	Population in 1880 was	20,638
Total tax (per $1,000) 1898.	$32·30		

SANTA FE CO.—{H. B. CARTWRIGHT, Treasurer. {A. ROMERO, Clerk.

County seat is Santa Fe. Some of the bonds of this county are in litigation.

Bonded debt Jan. 1, 1898.	$678,316	Tax valuation 1898	$1,713,955
Floating debt	9,663	Population in 1890 was	13,562
Total debt Jan. 1, 1898	687,979		

SOCORRO CO.—ABRAN ABEYTA, Treasurer.

County seat is Socorro. A portion of this county has been taken to help form Otero County.

LOANS—	When Due.		
CURRENT EXPENSE BONDS:		FUNDING BONDS—(Continued.)	
6s, J&J, $6,000	July 1, 1919	6s, J&J, $48,700	July 1, 1919
Subject to call after July 1, 1899		Subject to call after July 1, 1899	
FUNDING BONDS:		Total debt Jan. 1, 1897	$158,200
6s, Jan. $103,500	Jan. 1. 1904	Sinking fund assets	$5,700
Subject to call at any time.		Tax valuation 1898	4,455,044
		Population in 1890 was	9,595

INTEREST is payable in New York City

VALENCIA COUNTY.—County seat is Las Lunas.

Bonded debt Jan. 1, '98.	$97,300	Assessment about 35 p. c. actual.	
County has no floating debt.		Total tax (per $1,000) '98	$45·00
Sinking fund	5,000	Population in 1890 was	13,876
Net debt Jan. 1, 1898	92,300	Population in 1880 was	13,095
Tax valuation 1898	2,186,509	Population 1897 (est.)	15,200

Arizona Territory.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act. Feb. 24, 1863) -	Feb. 24, 1863
Total area of Territory (square miles) - -	113,020
Territorial Capital - - - - - - - -	Phœnix
Governor (term expires Apri 21, 1901) - -	N. O. Murphy.
Secretary - - - - - - - -	Chas. H. Akers
Treasurer - - - - - - - -	T. W. Pemberton

Legislature meets biennially in odd years the third Monday in January, and sessions are limited to 60 days.

In 1891 arrangements were perfected through an act of Congress to fund all the Territorial, county and municipal indebtedness of this Territory at five per cent, and as fast as any portion of the debt matures it is to be replaced by a five per cent loan.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Capitol Building bonds...1898	5	Semi-an.	June, 1948	$100,000
Subject to call after 1918				
Funding Bonds....1888	6	Jan.	Jan. 15, 1912	150,000
do do 1892	5	J&J	July 15, 1942	2,000,000
Subject to call after July 15, 1912.				
do do 1896	5	....	Jan. 15, 1946	300,000
Gila Bridge bonds.....1885	8	May	May 15, 1900	15,000
Insane Asylum bonds.....1885	7	Jan.	July 1, 1905	82,000
Subject to call July 1, 1895.				
University bonds.....1887	7	Jan.	Jan. 1, 1907	14,000
Subject to call July 1, 1897.				
Wagon road and bridge...1885	8	Nov.	Nov. 1, 1900	12,000
World's Fair bonds.....1892	5	July	July 1, 1912	30,000

INTEREST is payable in gold at the office of the Territorial Treasurer and at the Guaranty Trust Co., New York City.

TOTAL DEBT, ETC.—The total debt Apr. 1, 1899, was $2,855,237, including a floating debt of $152,237; deduct amount of county, city and school district indebtedness, $1,634,028; net Territorial debt, $1,221,209; cash in general fund April 1, 1899, $82,755.

TAX FREE.—The bonds issued by Arizona are exempt from taxation.

ASSESSED VALUATION.—The Territory's assessed valuation in 1899 was $32,509,520; in 1897 it was $30,613,702, and tax rate $7·20. Actual value 1896 (official estimate), exclusive of mines, was $64,000,000. Territorial tax rate (per $1,000) 1899, $8·50.

POPULATION OF TERRITORY.—Population of Arizona has been as follows in the years mentioned:

1896 (est.)...87,500 1890.59,620 1880.40,440 1870.9,658 1860.*6,482

* This was population when Arizona was simply a county of New Mexico.

CITIES, COUNTIES AND TOWNS

IN THE

TERRITORY OF ARIZONA.

APACHE COUNTY.—J. T. PATTERSON, Cl'k.

This county has been divided and Navajo County has been formed from a part of its territory. The indebtedness set apart for Navajo County is deducted below in reporting the net debt of Apache County. The reduction in population and assessed valuation figures after 1895 are of course explained by the foregoing.

County seat is St. John's.

LOANS—	When Due.
FUNDING BONDS—	
7g, July 15, $*0,000g....1899-1907	
(*10,000 due yearly on July 15.)	
TERRITORIAL BONDS (funding)—	
5g, J&J, $43,439g.....Jan. 1, 1913	
Bonded debt Jan. 1, 1899.$123,439	

Navajo Co. debt.....	$63,000
Net debt Jan. 1, 1899....	60,439
Tax valuation 1899.....1,007,425	
Assessment is ½ actual value.	
Total tax (per $1,000) '98..$35·00	
Population 1899 about.....2,500	
Population in 1890 was.....4,281	

INTEREST on $53,000 of the 7 per cent bonds is payable at Chemical National Bank, New York; on the remaining $27,000 of 7 per cent bonds at Bank of British Columbia, San Francisco; on Territorial bonds at Phœnix, Ariz. Both interest and principal payable in gold.

TAX FREE.—All bonds of this county are exempt from taxation.

COCHISE CO.—A. WENTWORTH, Treasurer.

County seat is Tombstone.

LOANS—	When Due.
COUNTY BONDS—	
7s, Jan. 15, $88,000..Jan. 15, 1900	
($7,070 yearly to Jan. 15, 1906.)	
7s, Jan. 15, $68,000..1899 to 1908	
($4,760 yearly.)	
Interest payable in Tombstone.	

Bonded debt Sept. 1, '99...$156,000	
All bonds are exempt from taxa'n.	
Tax valuation 1899.....$3,016,854	
Assessm'nt is about ⅔ actual value.	
Total tax per $1,000 1899..$42·50	
Population in 1890 was.....6,938	
Population in 1897 (est.)...10,000	

COCONINO CO.—D. M. FRANCIS, Treasurer.

County seat is Flagstaff. The debt represented by the Territorial bonds was created by Yavapai County previous to 1891, when this county was formed, and on January 15, 1894, was funded into 5 per cent 50-year Territorial bonds.

LOANS—	When Due.
TERRITORIAL BONDS (refunding)	
5s, J&J, $159,000...Jan. 15, 1943	
Subject to call Jan. 15, 1914.	
COURT HOUSE BONDS—	
5s, J&J, $15,000....July 28, 1904	
Interest payable in N. Y. City.	

Total debt Apr. 1, 1898.. $174,000	
Tax valuation, real.....1,232,153	
Tax valuation, personal.1,010,648	
Total valuation 1897....2,242,801	
Total valuation 1899....1,876,338	
Assessment about ⅓ actual value.	
Total tax (per $1,000) '97..$31·00	

TAX FREE.—All of the county's bonds are exempt from taxation.

GRAHAM CO.—B B. ADAMS, Treasurer.

County seat is Solomonsville.

Bonded debt Jan. 1, '99..$147,000	
Tax valuation 1899.....2,495,662	
State & co. tax (per M.) 98...$4·00	
Population in 1890 was.....5,670	
Population 1898 about.....12,000	

MARICOPA CO.—LEE GRAY, Clk. B'd of Super.

County seat is Phœnix. On Jan. 1, 1897, Maricopa County owned property valued at $203,400.

LOANS—	When Due.
ASYLUM & ROAD BONDS—	
7s, Jan. 2, 3,500.May 21, 1900	
7s,....., 3,000.Nov. 4, 1900	
M. & P. RR. BONDS—	
7s, ..., $2,000.....Apr. 2, 1915	
SCHOOL DIST. BONDS—	
7s, ..., $8,000.....Sept. 3, 1899	
7s, var., 52,500 ...1912 to 1918	
6s, ..., 31,500.....1913	
6s, ..., 30,000.... 1917	
Subject to call after 1907.	

REFUNDING BONDS—	
7s, Jan. 15, $15,000..Dec. 3, 1903	
5s,..... 267,636.July 15, 1942	
Bonded debt Jan. 1, '99..$291,136	
School debt (additional).. 122,000	
Floating debt.....13,777	
Total debt Jan. 1, 1899 ...426,914	
Tax valuation 1899.....9,312,482	
State and co. tax (per $1,000) $22·10	
Population in 1890 was....10,989	
Population in 1897 (est.) 15,000	

INTEREST on the refunding bonds is payable at San Francisco; on others at Phœnix, Ariz.

MOHAVE CO.—HARVEY HUBBS, Treasurer.

County seat is Kingman.

LOANS—	When Due.
COUNTY BONDS—	
5s, J&J, $105,363.....June, 1940	
Interest is payable at Phœnix.	
Total debt Jan. 1, 1899. $105,363	

Total valuation 1899..$1,228,033	
Total tax (per $1,000) '98..$29·50	
Population in 1890 was.....1,444	
Population in 1880 was.....1,190	
Population in 1897 (est.)....2,000	

PHŒNIX.—{C. J. DYER, Mayor. {I. M. CHRISTY, Treasurer.

Phœnix is the county seat of Maricopa County.

LOANS—	When Due.
CITY HALL AND FIRE DEP. BONDS—	
7s, June 20, $15,000..June 20, 1917	
6s, J&D, 15,000..June 1, 1919	
REFUNDING BONDS—	
5s. g., $10,000..... 1913	
Optional $2,000 yearly after 1908.	

WARRANT FUNDING BONDS—	
5s, g, $39,500 (1898).....1928	
Optional $3,500 yearly after 1918.	
Total debt Mar. 1, 1899. 79,500	
Tax valuation 1898.....3,693,503	
Assessment about ¾ actual value.	
Total tax (per $1,000)..... $34·00	
Population in 1890 was.....3,152	
Population in 1897 (est.).. 12,000	

TAX FREE.—Bonds of this city are exempt from taxation.

PIMA CO.—H. A. DRACHMAN, Treasurer.

County seat is Tucson. Railroad-aid bonds of this county were declared illegal by the Territorial Supreme Court, but this decision was recently reversed by the United States Supreme Court, which remanded the case for further proceedings.

LOANS—	When Due.
REDEMPTION BONDS—	
7s, Jan., $22,000..June 30, 1901	
7s, Jan., 125,000..June 30, 1902-6	
($25,000 due yearly.)	
7s are subject to call.	
TERRITORIAL FUNDING BONDS—	
5s, J&J, $210,240.....1942	
Bonded debt Jan. 1, '99.. $357,240	

Total valuation.....$3,376,512	
Tax valuation, real.....2,411,810	
Tax valuation, personal.1,376,197	
Total valuation 1898....3,788,007	
Assessment abt. 7-10 actual value.	
State & co.tax (per M.) '98..$25·50	
Population 1890 was.....12,673	
Population 1899 (est).....22,000	

INTEREST on the 7 per cent bonds is payable at First National Bank, New York City; on the 5 per cent bonds at Phœnix, Ariz.

PINAL CO.—P. R. BRADY, Jr., Treasurer.

County seat is Florence.

Total debt Jan. 1, 1899.. $146,508	
Tax valuation, 1899.....1,707,000	
State & co. tax (per M.), '98, $33·00	
Population in 1880 was.....3,044	
Population in 1890 was.....4,251	

PRESCOTT.—T. L. SHULTZ, Recorder.

Prescott is situated in Yavapai County.

LOANS—	When Due.
CITY HALL AND WATER-WORKS—	
5s, J&J, $88,000.....1943-4-5	
Interest payable at New York.	
WATER AND SEWER BONDS 1898—	
5s, g., $150,000 1948	

Total debt Apr. 1, 1898....$88,000	
Tax valuation 1897.....1,194,175	
Assessment about ½ actual value.	
City tax per ($1,000).....$7·50	
Population in 1890 was.....1,759	
Population in 1897 (est.)....4,000	

TOMBSTONE.—W. A. HARWOOD, City Clerk.

County seat of Cochise County.

Total debt Jan. 1, 1899.. $13,812	
Tax valuation, real..... 52,781	
Tax valuation, personal.. 57,522	
Total valuation 1898..... 110,303	
Assessment abt. 15% actual value	
Total tax (per $1,000) 1898.$10·00	
Population in 1890 was.....1,875	
Population in 1898 (est)..... 800	

TUCSON.—{G. A. HOFF, Mayor. {C. T. CONNELL, Recorder.

County seat of Pima County.

LOANS—	When Due.
CITY HALL, JAIL, ETC., BONDS—	
5g., J&J, $16,000, g.....1943	
Optional after 1903.	
FUNDING FLOATING DEBT—	
8g., J&D, $12,000, g..June 1, 1903	
WATER-WORKS BONDS—	
5s, g., A&O, $100,000.Oct. 1, 1948	
Interest is payable at Tucson and Phœnix.	

Total debt Jan. 1, 1899.. $28,000	
Total valuation 1898....1,663,932	
About ½ actual value.	
City tax (per $1,000) '98..... 10·00	
Population in 1890 was.....5,150	
Population in 1898 (est.).. 10,000	
Bonds are all tax exempt.	

YAVAPAI CO.—J. H. ROBINSON, Clerk Board of Supervisors.—County seat is Prescott. The county owns property valued Jan. 1, 1898, at $113,000.

LOANS	When Due.
REDEMPTION BONDS—	
7s, $143,000.....Jan. 1, 1908	
TERRITORIAL BONDS—	
5s, $52,163.....	
Bonded debt Jan. 1, 1898.$195,163	
Floating debt..... 71,991	

Total debt Jan. 1, 1898.. $267,154	
Cash in treasury & funds 71,167	
Assessed valuation 1899.4,230,738	
Total tax (per $1,000) '97....34·00	
Population in 1890 was.... 8,685	
Population in 1898 (est.)...16,000	

YUMA COUNTY.—W. E. MARVIN, Recorder.

County seat is Yuma.

LOANS—	When Due.
COUNTY BONDS, '87 & '93—	
7s, g., Jan, 1, $58,500.....	....
5s, g., J&J, 88,770.....	....
SCHOOL BONDS—	
7s, g., Oct. 1 $4,000.....	....
7s, g., Jan. 1, 1,500.....	1910

Bonded debt, Feb. 1, '98..$147,270	
School debt (additional).. 5,500	
Total valuation 1899..... 911,503	
Assessment abt. 30% actual value.	
Tax rate (per $1,000) '99....$50·00	
Population in 1890 was.....2,671	
Population in 1899 (est.).... 5,000	

INTEREST on the county 7s is payable in New York and San Francisco; on the 5s at Phœnix, and on the school bonds at Yuma.

Debts and Resources

OF THE

STATES, CITIES AND TOWNS

IN THE

PACIFIC STATES.

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State of California.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State (Act of Sept. 9, 1850) - Sept. 9, 1850
Total area of State (square miles) - - - - 158,360
State Capital - - - - - - - - - Sacramento
Governor (term ex. 1st Mon. after Jan.1,1903), Henry T. Gage
Sec. of State (term ex. 1st Mon. aft. Jan. 1, 1903), C. F. Curry
Treasurer (term ex. 1st Mon. aft. Jan.1,1903), Truman Reeves
Comptroller (term ex. 1st Mon. aft. Jan. 1, 1903), E. P. Colgan
Legislature meets biennially in odd years on the first Monday after January 1, and sessions are not limited, though members can draw pay for only 60 days.

HISTORY OF DEBT.—For history of the State debt see STATE AND CITY SUPPLEMENT of April, 1894, page 142.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g
Funded debt bonds, 1873, g...	6	J & J	.....	$2,277,500
Depot bonds, 1893.....	4	J & J	Jan. 1. 1912	600,000
Civil bonds of 1857.....	Interest ceased.			3,500
Do 1860.....	do	do		500

PAR VALUE OF BONDS.—The bonds are for $100, $500 and $1,000.

INTEREST is payable at the office of the Treasurer in Sacramento.

TOTAL DEBT.—The total bonded debt of the State on Sept. 1, 1899, was $2,281,500. The $600,000 of Depot bonds, being in the nature of a loan to the Harbor Commissioners, are not included in the total indebtedness of the State; these bonds are payable out of a sinking fund receiving its revenue from moneys collected by the San Francisco Harbor Commissioners; $200,000 of this issue is held by the State in trust for the State School Fund.

Of the interest bearing debt $2,277,500 was held (Sept. 1, '99) as follows:

In trust for the State School Fund (bonds).....$1,526,500
In trust for the University Fund (bonds)..... 751,000

ASSESSED VALUATION.—The following statement shows the total assessed valuation and the tax rate (per $1,000) for the years indicated.

Years.	Valuation.	Tax rate.	Years.	Valuation.	Tax rate.
1898....	$1,132,230,221	$4·88	1886....	$816,446,700	$5·60
1897....	1,089,373,316	5·10	1885....	859,512,384	5·44
1896....	1,266,593,065	4·29	1880....	666,399,985	6·40
1895....	1,133,282,013	6·85	1875....	618,083,315	6·05
1894....	1,205,918,403	4·93	1870....	277,538,134	8·65
1891....	1,239,647,063	4·46	1865....	183,534,312	11·15
1890....	1,101,137,290	5·80	1860....	148,193,540	6·00
1889....	1,111,950,979	7·22	1855....	103,887,193	6·00
1888....	1,107,952,700	5·04	1850....	57,670,689	5·00
1887....	956,740,805	6·08			

DEBT LIMITATION.—Municipal indebtedness as well as State debt is carefully regulated in the Constitution of California. The section which relates to the bonding of counties, cities, towns, etc., has been amended, the amendment having been adopted February 25, 1891. Nothing in explanation of the provisions needs to be said, as the sections of the Constitution treating of this subject are all very plain and comprehensive; they will be found in the STATE AND CITY SUPPLEMENT of April, 1895, page 146.

POPULATION OF STATE.—The population of California has been as follows in the years named.

1890	1,208,130	1870.....	560,247	1850.....	92,597
1880	864,694	1860.....	379,994		

In 1860-70 increase was 180,253, or 47·44 per cent; in 1870-80 304,447, or 54·34 per cent; and in 1880-90 343,436, or 39·72 per cent The number of Chinese in the population was 71,681 in 1890 and 75,132 in 1880.

CITIES, COUNTIES AND TOWNS IN THE STATE OF CALIFORNIA.

Many of the counties in this State levy a special tax on property outside incorporated cities and towns for making, repairing and sprinkling of roads, and the tax rate as given below under these counties is made up of the State tax rate and the county tax rate *including* special road tax.

ALAMEDA.—B. F. LAMBORN, City Clerk.

This city is in Alameda County.

LOANS— *When Due.*
CITY HALL—
5s, March, $13,750...1900 to 1910 ($1,250 due yearly.)
5s, ..., $46,250.....
ELECTRIC LIGHT PLANT—
5s, March, $13,750...1900 to 1910 ($1,250 due yearly.)
FIRE DEPARTMENT—
5s, March, $19,250...1900 to 1910 ($1,750 due yearly.)
SCHOOL—
5s, March, $27,500...1900 to 1910 ($2,500 due yearly.)
SCHOOL—(Con.)—
5s, ..., $37,925.....
SEWER—
5s, F&A, $33,000.....1901-1911 ($6,000 due Feb.1 of each odd year)
Interest is payable in Alameda.
Bond'd debt July 1, '98. $215,175
Total valuation 1899...10,587,450
Assessment about ⅔ actual value.
State & Co. tax (per M.) '98.$15·30
City tax (per $1,000) '98.... 11·12
Population in 1890 was.....11,165
Population 1898 (local est.) 16,278

TAX FREE.—Bonds of this city are exempt from taxation.

ALAMEDA CO.—F. C. JORDAN, Clerk.

County seat is Oakland.

Floating debt..... $28,669
Total debt July 1, '98... 28,669
Tax valuation, real.....74,915,401
Tax valuation, person'l. 8,981,893
Tax valuation, RRs..... 1,897,293
Total valuation 1898..$85,795,217
Assessment is ⅗ actual value.
State & co. tax (per M.) '99.$12·90
Population in 1890 was.... 93,864
Population in 1898 (est.)..118,000

ALESSANDRO IRRIGATION DISTRICT.

—This district is in San Bernardino and San Diego counties. Bonds of the district are in litigation. The Superior Court of Riverside County has declared the bonds illegal, and the case will be appealed to the State Supreme Court for final action.

Bonded debt April 1,'99..$765,000 | Tax valuation 1898....$2,000,000

ALPINE CO.—FRANK SMITH, Clerk.

County seat is Markleeville. County has no bonded debt.

Floating debt Aug. 1,'99..$17,497
Assessed valuation, real..246,237
Assessed valuation, per'l. 33,543
Total valuation 1899....$279,780
Total tax (per $1,000) '99. $22·50
Population in 1890 was.....667

BERKELEY.—M. L. HANSCOM, Town Clerk.

Berkeley is in Alameda County.

LOANS— *When Due.*
SCHOOL BONDS—
5s, g. Ann., $32,500..1900 to 1912
$2,500 payable yearly on Jan. 2.
Electric-light bonds.....$15,000
Sewer bonds..... 19,800
Bonded debt Feb. 1, '99. $67,300
Tax valuation 1899.....7,280,025
City tax (per $1,000) '98....$10·00
Total tax (per $1,000) 1898. 21·30
Population in 1890..... .. 5,101
Population in 1899 (est.)...14,500

BUTTE CO.—H. D. LAUSEN, Clerk.

County seat is Oroville.

LOANS— *When Due.*
REFUNDING BONDS—
5s, J&J, $38,000..... 1911
Subject to call at any time.
Bonded debt Feb. 1, '99 $38,000
Floating debt..... 8,209
Total debt Feb. 1, '99... 46,209
Sinking fund..... 2,448
Net debt Feb. 1, 1899... $43,761
Tax valuation, real.....11,861,205
Tax valuat'n, personal.. 1,593,660
Tax valuation, RR.'s.... 858,287
Total valuation 1898.. 14,313,152
Assessment about 90 p.c. act. val.
State & Co. tax (per M.) '98..$16·50
City tax (per $1,000) '98.... 10·00
Population in 1890 was.....17,939

COLTON.—Colton is in San Bernardino County.

LOANS— *When Due.*
CITY HALL BONDS—
7s, Jan., $7,800, g.....1910
ELECTRIC-LIGHT BONDS—
6s, J&J, $5,850..... 1897-1936
Part payable yearly.

LOANS— When Due.
WATER BONDS—
6, g., J&J, $60,800, g....1897-1935
Part payable yearly.
6s, ..., 20,000.....1899 to 1939
Part payable yearly.
Interest payable at city treasury.

Total debt Feb. 1, 1897.. $74,450
Water debt (included)... 60,800
Tax valuation 1896..... 600,000
Assessment about ⅓ actual value.
Total tax (per $1,000).....$25·00
Population in 1890 was.....1,315
Population in 1897 (est'd)....2,000

EL DORADO CO.—A. S. BOSQUIT, Clerk.

County seat is Placerville.

LOANS— When Due.
COUNTY BONDS—
5s, J&D, $86,000, g..June 1, 1907
Subject to call.
Total debt Jan. 1, '99.... $86,000
Tax valuation, real.....3,098,255
Tax valuation, personal. 579,590

Tax valuation, railroads. $245,827
Total valuation 1898....3,923,672
State tax (per $1,000) '98....$4·80
County tax (per $1,000) '98..18·60
Population in 1890 was..... 9,232
Population in 1880 was.....10,683
Population in 1899 (est.)....14,000

ELSINORE. { J. T. KUHNS, Treasurer. { L. B. PECK, Clerk.

This city is in Riverside County.

LOANS— When Due.
WATER LOAN—
6s, J&J, $19,000.....1900-1937
($500 yearly on July 1.)

Total debt Feb. 1, 1899....$19,500
Assessed valuation 1898...182,000
Tax rate (per $1,000), 1898.$15·50
Population in 1897 (est.).....600

FRESNO.—J. W. SHANKLIN, City Clerk.

This is the county seat of Fresno County.

LOANS— When Due.
FIRE DEPARMENT—
5s, Aug., $5,000.....Aug. 1, 1900
($625 yearly) to Aug. 1, 1907
OVERFLOW—
5s, Aug., $5,000.....Aug. 1, 1900
($625 yearly) to Aug. 1, 1907
SCHOOL—
5s, Aug., $20,000.....Aug. 1, 1900
($2,500 yearly) to Aug. 1, 1907
School district bonds....$75,000
SEWER—
5s, Dec., $45,000.....Dec. 3, 1899
($5,000 yearly) to Dec. 3, 1907
5s, J&J, $36,000.....1900 to 1935
($1,000 yearly)
Interest is payable in Fresno.

Bonded debt Jan. 1, 1899.$115,250
Sinking fund..... 8,623
Net debt Jan. 1, 1899.... 106,627
Tax valuation, real.....5,494,199
Tax valuation, personal.. 704,117
Total valuation, 1898....6,198,316
Assessment about ½ actual value.
Total tax (per $1,000),1898.$26·50
Population in 1890 was.....10,818
The bonds of this city are all payable in gold.

FRESNO CO.— { T. G. HART, Clerk. { H. E. BARNUM, Auditor.

County seat is Fresno.

LOANS— When Due.
ROAD & BRIDGE BONDS—
7s, J&J, $2,500.....Jan., 1900
BRIDGE BONDS—
6s, J&J, $80,000.....1905
Total debt Sept. 1, 1898..$90,000
Tax valuation, real 23,067,909

Tax valuation, pers'l. ..$2,821,405
Total valuation 1899...25,889,214
Assessment about ¾ actual value.
State & co. tax (per M) '99..$14·00
Population in 1890 was.....32,026
Population in 1897 (est.)...45,000

GLENN COUNTY.— { W. H. SALE, Clerk. { J. H. GRAVES, Auditor.

County seat is Willow.

LOANS— When Due.
COURT HOUSE AND JAIL—
4½s, J&J, $54,000.Jan., 1900-1913
($2,000 each Jan. 1 and July 1.)
Principal and inter't pay'le in gold.
Total debt Jan. 1, '99.... $56,000
Tax valuation, real.....,8,678,694

Tax valuat'n, personal. $955,701
Tax valuation, RRs... 367,735
Total valuation 1898.. 1,002,130
Assessment about $\frac{7}{10}$ actual share.
State & co. tax (per M.)'98..$12·50
Population 1898 (est.)..... 8,500

TAX FREE.—All bonds of this county are exempt from taxation.

GRASS VALLEY.—W. D. HARRIS, Clerk.

This city is in Nevada County.

SEWER BONDS. When Due.
7s, Feb., $40,000.Feb., 190 ' to '39
Bonded debt Feb. 19,'99. $40,000
Assessed valuation, real.1,053,345
Assessed valuat'n, pers'l. 286,381

Total valuation, 1898..$1,339,726
Assessment about ⅔ actual value.
Tax rate (per $1,000) 1898.$27·00
Population in 1899 (est.).....8,000

HANFORD.—JOHN F. PRYOR, City Clerk.

This city is the county seat of King's County.

LOANS— When Due.
CITY HALL BONDS—
6g, Jan, $22,500 g.....1900
($1,500 due yearly on Jan. 1.)
Int. at Chem'l Nat. Bank, N.Y. city.
Bonded debt Feb. 1, 99.. $22,500

Cash on hand..... $5,000
Tax valuation 1898..... 750,000
Real valuation (about.)..3,000,000
Total tax (per $1,000),1898.$30·80
Population in 1890 was..... 942
Population in 1898 (est.) 3,000

DEBT LIMIT—The debt is constitutionally limited to 5 per cent of assessed valuation.

HOLLISTER.—J. H. SHAW, Town Clerk.

County seat of San Benito County.

LOANS— When Due.
SEWER BONDS—
6s, g., semi-an., $33,250 g.'00 to '37
($875 due yearly on June 1.)
Total debt Aug., 1899... $33,250
Tax valuation 1899.....834,040

Real valuation.....$2,000,000
State and county tax (per $1,000) 1898.....$13·50
Town tax (per $1,000) '98.. 7·00
Population in 1890 was.....1,234
Population in 1899 (est.) 2,500

INTEREST payable at office of the Town Treasurer.

HUMBOLDT CO.— { O. D. STERN, Clerk. { JOSEPH M. TRACY, Treasurer.

County seat is Eureka.

LOANS— When Due.
WAGON ROAD BONDS—
7s, J&J, $20,000.. July 1, 1913
Bonds are subject to call at any time at par.
Bonded debt July 1, 1898.$20,000
Tax valuation, real....13,229,693

Tax valuation, pers'n'l.$2,110,456
Total valuation 1898. 15,340,149
Assessment about ⅔ actual val.
State & co. tax (per M.) '98..$16·00
Population 1890 was.....23,469
Population 1880 was.....15,512
Population 1897 (est.).....30,000

INYO COUNTY.—

County seat is Independence.

LOANS— When Due.
REFUNDING BONDS—
5s, M&S, $60,000.....1910
Subject to call.
Floating debt..... $990
Total debt July 1, 1898.. 60,990
Tax valuation, real.....1,110,779

Tax valuation, pers'n'l... $374,912
Tax valuation, railr'ds.., 117,288
Total valuation 1898....1,602,979
Assessment about ½ actual val.
State & co. tax (per M.) '98 $22·50
Population in 1890 was.....3,544
Population in 1896 (est.).....3,900

KERN COUNTY.— { I. L. MILLER, Clerk. { B. A. HAYDEN, Auditor.

County seat is Bakersfield.

LOANS— When Due.
IMPROVEMENT BONDS—
7s, M&N, $15,000.....Nov. 1, 1900
6s, J&D, 235,000.....Dec. 1, 1913
Bond. debt Feb. 1, 1899 $250,000
Sinking fund..... 11,000
Net debt Feb. 1, 1899. 239,000
Tax valuation, real.,..$11,262,105

Tax valuation, pers'l... $1,939,815
Tax valuations, RRs.. 1,665,096
Total valuation 1898.. 14,867,016
Assessment about ½ actual value.
State & co. tax (per M.) '98..$18·00
Population in 1890 was..... 9,808
Population in 1899 (est.)....20,000

OPTIONAL—All bonds are subject to call at the option of the county.

TAX FREE.—All bonds are exempt from taxation.

KINGS COUNTY.—F. CUNNINGHAM, Clerk.

County seat is Hanford.

LOANS— When Due.
COURT HOUSE BONDS—
4s, ann., $32,000, ... 1906
Bonded debt Jan. 1, '99. $32,000
Tax valuation, real.....5,517,375

Tax valuation, personal. $577,693
Tax valuation, railroads 402,630
Total valuation, 1898...6,497,698
Total tax (per $1,000) '98..$14·00
Population in '99 (est.).....10,000

LAKE COUNTY.— { H. W. BREWER, Clerk. { P. T. BOONE, Treasurer.

County seat is Lakeport.

LOANS— When Due.
ROAD AND IMP'T. BONDS—
5s, A&O, $47,800.....Oct. 7, 1907
Subject to call at any time.
Int. payable at County Treasury.
Total debt Jan. 1, 1899. $47,800
Tax valuation, real.....2,789,012

Tax valuation, personal. $615,189
Total valuation 1898.....3,404,101
Assessment about ¾ actual value.
State and Co, tax (per $1,000) '98 .....$22·50
Population in 1890 was.....7,101
Population in 1899 (est.).....7,210

TAX FREE.—Bonds of this county are exempt from taxation.

LINDA VISTA IRRIGATION DISTRICT, SAN DIEGO CO.—J. FROELICH, Sec.

Total bonded debt April 1, 1898, $176,000.

LOS ANGELES.— { FRED EATON, Mayor. { W. A. HARTWELL, Treasurer.

This is the county seat of Los Angeles County.

LOANS— When Due.
BRIDGE BONDS—
4s, J&J, $22,125.... 1900 to 1938
($575 due yearly.)
FIRE DEPARTMENT BONDS—
4s, J&J, $146,250....1900 to 1938
($3,750 due yearly.)
FUNDING BONDS—
5s, May 1, $41,000.....1899-1911
(Part due yearly on May 1.)
INTERNAL SEWER SYSTEM, 1890—
5s, J&J, $224,400.....1899-1911
(Part due yearly on July 1.)
PARK BONDS—
4s, F&A, $9,750.....1900 to 1938
($250 due yearly.)
REFUNDING BONDS—
4s, J&D, $242,250 g.1900 to 1910
($20,000 yearly on June 1.)

LOANS— When Due.
BONDS OF 1897—
7s, J&J, $8,000.....July 1, 1901
POLICE STATION, 1895—
4½s, J&J $36,000....1900 to 1935
($1,000 yearly.)
SCHOOL IMPROVEMENT, 1889&'95
5s, A&O, $110,000.....1899-1910
(Part due yearly on Oct. 1.)
4½s, J&J $281,910...1900 to 1935
($1,140 due yearly.)
SEWER BONDS 1892—
5s, M&N, $276,000.....1898-1912
(Part due yearly in Nov.)
TUNNEL BONDS, 1898—
4s, F&A, $156,000...1900 to 1938
($4,000 due yearly.)
WATER WORKS BONDS, 1895—
4½s, J&J, $27,000...1900 to 1935
($750 due yearly.)

INTEREST on all bonds is payable at the office of the City Treasurer

TOTAL DEBT.—The city's bonded debt on July 1, 1899, including new issues of bonds, was $1,612,700; water debt (inc.), $27,750; sinking fund, $40,134; net debt, $1,572,566. The city has no floating debt.

DEBT LIMITATION.—The city charter limits its debt to the amount of $2,000,000, exclusive of loans for water works and sewers.

ASSESSED VALUATION in 1898-99 of real estate was $58,344,458; personal property, $2 585,808; total, $60,930,266; city tax rate (per $1,000) was $12·50. Property is supposed to be assessed at about 60 per cent of its actual value.

POPULATION in 1899 (estimated) was 117,000; in 1890 it was 50,395; in 1880 it was 11,183.

LOS ANGELES CO.—T. E. NEWLIN, Clerk.

County seat is Los Angeles.

LOANS— When Due.
COUNTY BONDS—
6g, J&J, $13,000 g..Jan. 1, 1902
6g, J&J, 39,500 g..July 1, 1904
5g, J&J, 246,000 g..July 1, 1910
4½g, J&J, 272,000 g..July 1, 1905
4½g, J&J, 136,000 g..Jan. 1, 1907
Int. paid by County Treasurer.

Total debt Sept. 19, 1898.$681,500
Tax valuation, real.....83,772,870
Tax valuation, pers'l....12,253,262
Total valuation 1899. 96,026,132
Assessment is $\frac{3}{5}$ actual value.
Total tax (per $1,000) '99...$19·00
Population in 1890 was....101,454
Population in 1898 (est.)..175,000

OPTION.—All bonds subject to call at any time on 40 days notice.

MARIN CO.— { T. S. BONNEAU, Clerk. { T. J. FALLON, Treasurer.

County seat is San Rafael.

LOANS— When Due.
REFUNDING BONDS—
5s, J&J, $22,000.....1902
5s, J&J, 12,000.....1905
4s, J&J, 160,000.....1913
Bond'd debt July 1, '98...$194,000

Tax valuation, real....$10,123,648
Tax valuation, personal 1,045,832
Tax valuation, railroads 795,285
Total valuation 1898.. 11,964,765
State & Co. tax (per M.) '98 .14·00
Population in 1890 was.....13,072

MARIPOSA CO.—A. G. BLACK, Clerk.

County seat is Mariposa.

Bonded debt July 1, '98....$12,000
County has no floating debt.
Tax valuation, real.....$1,830,096
Tax valu'n, persony'l.... 237,621

Total valuation 1898 $2,067,717
Total tax (per $1,000) '98..$28·00
Population in 1890 was 3,787

MARYSVILLE.—F. E. SMITH, Clerk.

Marysville is the county seat of Yuba County.

LOANS— When Due.
DRAINAGE BONDS—
5s, g., Nov., $28,000, g.1899-1905
($4,000 due yearly on Nov. 1.)
Interest is payable at Marysville.
Bonded debt Apr. 1, '99. $31,500
Floating debt..... 6,138

Total debt Apr. 1, '99.... $37,638
Tax valuation 1899.....1,889,421
Assessment 60% actual value.
City tax rate (per M.) '99..$17·50
Total tax (per $1,000) .... 44·00
Population in 1890 was.....3,991
Population in 1899 (est.) 5,500

MENDOCINO CO.—HALE MCGOWEN, Clerk.

County seat is Ukiah.

LOANS— When Due.
COURT HOUSE BONDS—
6s, J&D, $20,000..... 1902
COUNTY BONDS—
4s, J&J, $63,000.....Jan. 1, 1901

LOANS— When Due.
RAILROAD BONDS—
5s, J&J, $4,000 1906
6s, J&J, $11,500 1921
Bonded debt July 1, '98 $98,500

Floating debt	$1,975	Assessed valu'n, RRs	318,645
Total debt July 1, '98	100,475	Total valuation 1898	10,769,589
Cash on hand	49,258	Assessment about ½ actual value.	
Net debt July 1, 1898	51,217	State & Co. tax (per M) '98	$18·00
Assessed valu'n, real	8,969,786	Population in 1890 was	17,612
Assessed valu'n, pers'l	1,481,158	Population in 1896 (est.)	20,000

MERCED COUNTY.—{W. B. CROOK, Clerk. W. H. COOK, Auditor.

County seat is Merced.

LOANS—	When Due.
BONDS OF 1883—	
5s, semi-ann., $26,000	1903
BONDS OF 1887—	
4½s, F&A, $102,900	1907
(Subject to call at any time).	
Total debt July 1, 1899. $128,900	
Tax valuation, real 10,657,401	

Tax valuation, person'l	$1,196,437
Tax valuat'n, railroads.	1,856,720
Total valuation 1899	13,709,558
Assessment is ⅘ actual value.	
State & co. tax (per M) '99	$17·00
Population in 1890 was	8,085
Population in 1899 (est.)	10,000

TAX FREE.—The bonds of 1883 are exempt from taxation.

INTEREST on the bonds of 1887 is payable in Merced.

MODESTO.—This city is in Stanislaus County.

LOANS—	When Due
WATER WORKS AND SEWER—	
6s, J&D, $59,500	Dec. 1, 1899
($4,250 due ye'rly) to Dec. 1, 1912	
Total debt Jan. 1, 1898 $63,750	

Total valuation 1897	$1,222,561
Assessment about ⅗ actual value.	
State & co. tax (p. $1,000) '97	$16·60
City tax (per $1,000)	9·50
Population in 1890 was	2,402

INTEREST is payable at Modesto or San Francisco.

MONROVIA.—{CHAS. C. ROGERS, Mayor. W. A. WALKER, City Clerk.

Monrovia is in Los Angeles County.

LOANS—	When Due.
6s, g., $22,000	1900 to 1910
($2,000 yearly on March 10.)	
6s, g., $36,000	1900 to 1934
($1,000 yearly on July 1.)	
WATER WORKS BONDS—	
6s, July, $24,375	1900 to 1938
$625 yearly on July 1.	

Total debt Feb. 1, 1899.	$85,000
Tax valuation 1898	723,391
Real valuation	1,500,000
City tax (per $1,000) 1898	$17·60
Population in 1890 was	907
Population in 1898 (est.)	2,200

MONTEREY CO.—{N. HARTWELL, Treasurer. GEO. S. MILLER, Auditor.

County seat is Salinas.

LOANS—	When Due.
BRIDGE BONDS—	
5s, J&J, $78,000, g	1908
COURT HOUSE & JAIL BONDS—	
7s, J&J, $60,000, g	1903
Total debt July 1, 1898	$138,000

Tax valuation, real	$14,666,970
Tax valuation, pers'l	1,283,120
Tax valuation, RRs	1,419,499
Total valuation 1898	17,369,589
State & Co. tax (per M.) '98	$15·00
Population in 1890 was	18,637

NAPA COUNTY.—N. A. COLLINS, Clerk.

County seat is Napa City.

LOANS—	When Due.
FUNDING BONDS—	
6s, J&D, $7,000	June 30, 1900
Subject to call at any time.	
Total debt Jan. 1, 1899	$7,000
Sinking fund	1,057
Net debt Jan. 1, 1899	5,942
Tax valuation real	9,341,825

Tax valuation, pers'l	$1,901,010
Equalized val'n, r'lroads.	780,629
Total valuation 1898	12,023,664
Assessment about ¾ actual value.	
State & Co. tax (per M.'98)	$15·00
Population in 1890 was	16,411
Population in 1899 (est.)	18,000

INTEREST is payable at County Treasurer's office.

OAKLAND.—{R. W. SNOW, Mayor. A. H. BREED, Auditor.

Oakland is the county-seat of Alameda County.

LOANS—	When Due.
FUNDED DEBT BONDS, 1872—	
8s, Q—J, $32,000	June 18, 1903
Subject to call at any time.	
FUNDED DEBT, 1874—	
8s, Q—J, $59,000	June 9, 1905
Subject to call at any time.	
SCHOOL BONDS, 1892—	
5s, J&J, $260,000	July 15, 1900
($20,000 due y'rly to July 15, 1912	
REFUNDING BONDS, 1897—	
4s, ..., $133,000 g	Sept. 1, 1900
$3,500 payable y'ly to Sep. 1, 1937	

TOTAL DEBT.—The city's total debt on August 1, 1899, was $487,500. The interest on the bonded debt for the year ending July 1, 1900, is $25,740. A special tax is levied for the redemption of each issue of this city's bonds.

CITY PROPERTY.—The following is an inventory of real estate belonging to the city of Oakland:

Real estate belonging to School Department	$336,250
do do Fire Department	15,900
do do Public Parks	643,000
Land occupied by Wharf	50,000
Land for Pumping Station	1,000
Total value of real estate belonging to city	$1,046,150

ASSESSED VALUATION.—The assessed valuation and tax rate (per $1,000) have been as follows for the years indicated:

Years.	Valuation.	Tax Rate.	Years.	Valuation.	Tax Rate.
1899	$43,248,555	$10·00	1894	$44,821,230	11·20
1898	42,067,675	12·10	1890	39,453,392	10·50
1897	48,334,650	11·20	1885	29,217,050	9·80
1896	46,446,798	10,00	1881	28,238,631	10·10
1895	45,382,330	11·20			

POPULATION in 1890 was 48,682; in 1880 it was 34,555; in 1898 (estimated), 75,000.

PASADENA.—HERMAN DYER, Clerk.

This city is in Los Angeles County.

LOANS—	When Due.
FIRE AND SEWER BONDS—	
5s, Feb., $86,400	1900 to 1908
$9,600 yearly on Feb. 1.	
LIBRARY BONDS—	
7s, Feb., $4,675	1900 to 1910
$425 yearly on Feb. 1.	
Interest payable at city treasury.	
Bonded debt Mar. 25, '99. $91,075	

Floating debt	$5,925
Total debt Mar. 25, 1899.	97,000
Tax valuation, real & imp.	7,886,350
Tax valuation, personal.	764,666
Total valuation 1898	8,651,016
Assessment abt. 65% actual value.	
City tax rate (per M) '99	$25·00
Population in 1890 was	4,882
Population in 1899 (est.)	11,500

PASADENA CITY SCHOOL DISTRICT—E. A. WALKER, Secretary.

Includes the City of Pasadena and North and East Pasadena.

LOANS—	When Due.
SCHOOL BONDS—	
6s, ..., $35,000	1900-1906
($5,000 due yearly.)	

Total debt Feb. 6, 1899	$40,000
Assessed valu't'n '98 (est)	7,066,779
Est'm'd value of property	140,000
Population in 1898 (about)	12,500

PLACER COUNTY.—J. B. LANDIS.

County seat is Auburn.

LOANS—	When Due.
COUNTY BONDS—	
5s, A&O, $60,000	1900-1914
($4,000 yearly in October)	
Bonded debt July 1, '98. $68,000	
Tax valuation, real	6,303,730

Tax valuation, personal	$934,430
Tax valuation, railr'ds.	1,986,311
Total valuation 1898	9,224,476
Total tax (per $1,000) '99	$21·50
Population in 1890 was	15,101

PLUMAS COUNTY.—{H. C. FLOURNOY, Clerk. H. P. MCBETH, Treasurer.

County seat is Quincy City.

LOANS—	When Due.
COUNTY BONDS—	
6s, Oct. 3, $9,000, g.,	Oct. 3, 1901
6s, Nov. 7, 11,000, g.,	Nov. 7, 1901
6s, May 2, 15,100, g.,	May 2, 1905
All bonds optional at any time.	

Bonded debt July 1, 1898	$35,000
Total valuation 1898	2,187,970
Assessment about ¾ actual value.	
St. & Co tax (p. $1,000), '98	$25·00
Population in 1890 was	4,933
Population in 1880 was	6,180

INTEREST is payable at County Treasurer's office.

TAX FREE.—Bonds of this county are exempt from taxation.

REDLANDS.—L. W. CLARK, Clerk.

This city is in San Bernardino County.

LOANS—	When Due.
CITY BONDS (gold)—	
6s, M&N, $65,000	May 1, 1900
($5,000 pay. y'rly) to May 1, 1912	
Interest at Chase Nat. Bank, N. Y.	
Total debt Feb., 1899	$70,000

Valuation, etc.—	
Tax valuation 1898	$3,124,560
Total tax (per $1,000) 1898	$33·30
Assessment about ⅓ actual value.	
Population in 1890 was	1,904
Population in 1898 (est.)	5,000

RIVERSIDE.—C. R. STIBBENS, City Clerk.

This city is the county seat of Riverside County.

Bonded debt Jan. 1, '99.	$120,250
Assessed valuation, real	4,535,755
Assessed valuat'n, pers'l	428,085
Total valuation 1898	4,973,840

Assessm't abt. 40 p. c. actual val.	
Tax rate (per $1,000) 1898	$30·00
Population 1898 (est.)	7,000
Population 1890 was.	4,683

SACRAMENTO.—A. L. FROST, Treasurer.

This city is the county seat of Sacramento County and the capital of the State. The original debt was a little less than $1,600,000, being four series of 6 per cent bonds, issued in 1858, and falling due in 1888, 1893, 1898 and 1903 The flood of 1861-1862 destroyed half of the property values, and the coupons had been delinquent for a dozen years. In 1872 a Funded Debt Commission (abolished by Legislative Act of 1899) was created and received from the city a gift, or capital, of $212,080 80. With this it bought bonds and coupons, and collected from the city as other creditors did and re-invested in more bonds and coupons. In 1899 the Commission was ordered by decree of Court to cancel $1,411,167 60 of the bonds and coupons at par. Only a very few bonds hence remain in private hands. The sinking fund in 1899 was large enough to cancel all past-due bonds.

Sept. 1, 1899.	
Past due bonds	$15,000
Due in 1903	80,000
Levee bonds	45,000
($5,000 due yearly.)	

Total debt Sept. 1, 1899	$140,000
Assessed valuation '99	16,000,000
Tax rate (per $1,000) '99	$28·00
Population in 1890 was	26,386
Population in 1899 (est.)	32,000

SACRAMENTO CO.—{W. B. HAMILTON, Clerk. A. S. GREENLAW, Treas.

County seat is Sacramento.

LOANS—	When Due.
REFUNDING BONDS—	
6s, Jan., $31,600	Feb. 1, '00-'03
4½s, J&J, 175,000	July 1, 1912
4½s, J&J, 58,000	July 1, 1913
4½s, J&J, 77,000	July 1, 1905
4s, J&J, 80,000	Jan. 1, 1908
Total debt July 1, 1898	$429,500

County has no floating debt.	
Tax valuation, real	$27,196,520
Tax valuat'n, person'l	4,482,880
Equalized val., RRs	1,117,450
Total valuation, 1898.	32,796,850
State & co. tax (per M.) '99	$16·00
Population in 1890 was	40,339
Population 1898 (about)	48,000

INTEREST is payable at Sacramento.

OPTIONAL.—All of the county's bonds, excepting the 6 per cent issue, are subject to call on forty days' notice.

SAN BENITO CO.—J. G. PIRATSKY, Clerk.

County seat is Hollister.

LOANS—	When Due.
COURT HOUSE BONDS—	
5s, J&J, $19,000, g	July 1, 1907
Subject to call at any time.	
Total debt July 1, 1898	$21,000
Tax valuation, real	4,991,240
Tax valuation, pers'l	871,040

Equalized valuat'n, RRs.	$167,675
Total valuation 1898	6,030,956
Assessment about ⅗ actual value.	
State & Co. tax (per M.) '98	$15·50
Population in 1890 was	6,412
Population in 1880 was	5,584
Population in 1898 (about).	7,200

TAX FREE.—Bonds held outside of the county are tax exempt.

SAN DIEGO.—{E. M. CLAPP, Mayor. R. V. DODGE, Treasurer.

This is the county seat of San Diego County.

LOANS—	When Due.
REFUNDING BONDS—	
4½s, J&J, $253,500	1938
($6,500 due yearly Jan. 3.)	
SCHOOL BONDS—	
5s, J&D, $36,000	1899 to 1907
$4,000 due yearly on Dec. 1.	
Interest payable in San Diego.	

Total debt Sept. 1, 1899	$289,500
Tax valuation, real	11,400,988
Tax valuation, personal	1,106,757
Tax valuation 1899	12,507,745
Assessment about 9/10 actual value.	
City tax (per $1,000) '99	$10·00
Population in 1890 was	16,159
Population in 1899 (est.)	22,500

SAN DIEGO CO.—W. H. HOLCOMB, Clerk.

County seat is San Diego. Several irrigation districts have been organized in this county which have separate debts of their own.

LOANS—	When Due.
FUNDING BONDS—	
5s, J&J, $59,500	Jan. 1, 1909
4½s, J&J, 79,000	July 1, 1906
ROAD & BRIDGE BONDS—	
5s, J&J, $52,000	Jan. 1, 1908
Total debt Feb. 1, 1899	$190,500
Sinking fund	5,650

Net debt Feb. 1, 1899	$184,850
Tax valuation, real	17,655,207
Tax valuat'n, personal.	1,160,309
Equal. valuation, RRs.	1,399,684
Total valuation 1898	20,215,200
State & co. tax (per M), '99	$16·00
Population in 1890 was	34,987
Population in 1899 (est.)	35,680

INTEREST is payable at San Diego.

OPTIONAL.—All bonds are subject to call on forty days notice.

SAN DIEGO COUNTY, CORONDO SCHOOL DISTRICT—

LOANS—	When Due.
8s, ann., $18,500	Dec. 3, 1904
(Part due yearly)	
Total debt Aug. 10, 1899	$18,500

Tax valuation 1897	$8,710,933
Real valuation, about	1,500,000
Population in 1898 (est.)	1,100

SAN FRANCISCO.—{JAMES D. PHELAN, Mayor. JOHN A. RUSSELL, City Clerk.

San Francisco is in San Francisco County, and the financial statement given below is for both county and city.

LOANS—	When Due.	LOANS—	When Due.
PARK BONDS—		OLD CLAIMS NEVER PRESENTED FOR PAYMENT.—	
6g., A&O, $250,000, g.	Apr. 1, 1904	6g., J&J, $1,500, g.	Jan. 1, 1888
JUDGMENT BONDS—			
7g., A&O, $1,000. g.	Oct. 1, 1887		

Special bonds made payable by statute from taxes on lands benefited:
Montgomery Avenue bonds have been declared null and void.
Dupont Street bonds, 7s, amount outstanding..... $306,000
The Dupont Street bonds have long been involved in litigation, but many issues have recently been settled, and the bonds are being redeemed.

PAR VALUE OF BONDS—Bonds are in denominations of $1,000 and $500.

INTEREST is payable in gold in San Francisco.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows San Francisco's total funded debt and the sinking fund held by the city against the same on the following dates:

	July 1, '99.	Jan. 1, '99.	Sept. 19, '98.	July 1, '97.
Total bonded debt.....	$252,500	$291,000	$291,000	$544,000
Sinking funds.....	198,347	222,984	195,543	409,519
Net debt.....	$54,153	$68,015	$95,457	$134,451

TAX FREE.—All bonds of this city are exempt from taxation.

CITY PROPERTY.—The following is a description of the property owned by the City and County of San Francisco, as transmitted to the State Controller by direction of the Board of Supervisors in September, 1898. The water, gas and electric-light plant are not owned by the city.

Park reservations and public squares.....	$10,000,000
Fire department, lots and improvements.....	1,300,000
City halls, county jails, hospitals, almshouses, House of Correction, Industrial School, lots and improvements....	7,500,000
Cemetery reservation.....	650,000
Sundry lots.....	260,000
Channel-Street lots from Ninth to Eighteenth streets.....	150,000
School lots, improvements, libraries, furniture, &c.....	5,140,257
Total.....	$25,000,257

ASSESSED VALUATION.—The following table gives the assessed valuation of real estate and personal property and the tax rate.

Years.	Assessed Valuation. Real.	Personal.	Total.	Total Tax Rate per $1,000.
1899-'00..	$285,305,370	*$119,305,245	*$405,111,615	$18·06
1898-'99..	282,769,730	69,574,331	352,344,061	18·06
1897-'98..	278,157,865	69,796,965	347,954,830	16·954
1896-'97..	275,334,295	82,251,831	357,586,126	13·98
1895-'96..	265,031,325	62,814,017	327,845,342	22·50
1894-'95..	261,809,115	63,299,903	325,109,018	14·93
1893-'94..	276,457,420	66,186,759	342,644,179	16·06
1892-'93..	277,346,008	68,884,698	346,224,706	14·34
1889-'90..	241,119,410	64,920,995	306,040,405	17·22
1884-'85..	164,495,888	59,013,672	223,509,560	15·77
1879-'80..	166,429,845	51,057,229	217,487,074	19·95
1874-'75..	162,466,177	101,763,267	264,229,444	20·99
1869-'70..	69,776,603	44,982,907	114,759,510	30·80
1864-'65..	47,345,973	35,851,652	83,197,725	29·80
1861-'62..	.....	.....	41,870,811	28·70

[* Valuation of personal property in 1899-00 includes $25,000,000 which will be contested.]

The tax rate for city and county purposes for 1899-00 was $10·29 and for State purposes $6·01 per $1,000 of valuation.

The amount of taxes levied in 1898-99 for city and county purposes (exclusive of railroads assessed by the State Board of Equalization, $189,454) was $4,643,894; for State purposes was $1,719,439; total amount of taxes, $6,363,333. The estimated revenue for city and county purposes from other sources than taxation was $1,443,515.

POPULATION in 1890 was 298,997; in 1880 it was 233,959; in 1870 it was 149,473. For 1898 the population is estimated at 350,000.

SAN JACINTO AND PLEASANT VALLEY IRRIGATION DISTRICT.—JAS. D. MCDIARMID, President.

This district is in Riverside County. Winchester, P. O.

LOANS—	When Due.		
WATER WORKS—		Total debt April 5, 1899..	$228,000
6s, J&J, $228,000....	Jan. 1, 1902	Tax valuation 1895.....	507,978
(Part due yearly thereafter.)		Assessment is on actual value.	
Interest payable in Winchester.		Tax rate (per $1,000)	$2·70

SAN JOAQUIN CO.—{OTTO GRUNSKY, Clerk. OTTO VON DETTEN, Aud'r.

County seat is Stockton.

LOANS—	When Due.		
COURT HOUSE BONDS—		Bonded debt Oct. 1, '99	$161,000
4s, J&J, $100,000....	July 1, 1907	Tax valuation, real....	25,125,046
HOSPITAL BONDS—		Tax valuation, personal	4,055,733
5s, J&J, $34,000.....	Jan. 1, 1913	Tax valuation, railroad	1,988,096
JAIL BONDS—		Total valuation 1899..	31,168,875
5s, J&J, $27,000....	July 1, 1911	Assessment about ¾ actual value.	
All above bonds are subject to		State & co. tax (per M.)'99..	$14·50
call at any time on 40 days' notice.		Population in 1890 was.....	28,629
		Population in 1897 (est.)...	28,629

Principal and interest on all bonds payable in gold.

INTEREST is payable at Stockton.

TAX FREE.—All the above bonds are free from taxation.

SAN JOSE.—{C. J. MARTIN, Mayor. J. W. COOK, Clerk.

This city is in Santa Clara County.

LOANS—	When Due.	LOANS—	When Due.
BRIDGE BONDS—		PARK BONDS—	
5g., Jan., $5,250, g....	$750 yearly	5g., Jan., $17,500, g.	$2,500 yearly
CITY HALL BONDS—		SEWER BONDS—	
5g., Jan., $52,500, g..	7,500 yearly	6g., Jan., $99,750, g.,	$14,250 y'rly
HIGH SCHOOL BONDS—		4½, J&D, $38,000.....	1900-1937
4½, J&D, $71,250.....	1900-1937	($1,000 yearly on June 1.)	
($1,875 yearly on June 1.)			

INTEREST is payable at the office of the City Treasurer and both interest and principal are payable in gold.

TOTAL DEBT on Feb. 1, 1899, was $312,125. The city then had no sinking fund and no floating debt.

ASSESSED VALUATION of real estate for 1898 was $14,335,165; personal property, $1,707,530; total, $16,042,695. The total tax rate (per $1,000) in 1898 was $23·85. Property is assessed at about ⅔ its actual value.

POPULATION in 1890 was 18,060; in 1880 was 12,567. In 1897 the population was 20,475.

SAN LUIS OBISPO CO.—J. WHICHER, Clk.

County seat is San Luis Obispo.

LOANS—	When Due.		
COUNTY BONDS—		Tax valuation, real	$9,596,461
6s, J&J, $42,000.....	1905	Tax valuation, perso'l..	1,143,635
5s, F&A, 20,000.....	1902	Equal. valuat'n, rail'ds.	847,700
5s, M&S, 20,000.....	1911	Total valuation 1898...	11,882,796
Total debt Mar. 1, 1899..	$90,500	State & co. tax (p. $1,000)'98.	$16·50
Sinking fund.....	7,345	Population in 1890 was.....	16,072
Net debt Mar. 1, 1899....	83,154	Population in 1895 (est.) ...	15,500

SAN MATEO CO.—{M. H. THOMPSON, Clerk. GEO. BARKER, Auditor.

County seat is Redwood City.

LOANS—	When Due.		
REFUNDING BONDS—		Net debt Jan. 1, 1899..	$47,125
4½s, annually, $48,000.....	1908	Tax valuation, real.....	11,996,950
Interest payable at Redwood City.		Tax valuation, personal	1,652,703
Total debt Jan. 1, 1899.	$48,000	Total valuation 1898...	13,649,653
Floating debt.....	4,000	Assessment 66 p. c. actual value.	
Total debt.....	52,000	State & co. tax (p. $1,000)'98.	$16·00
Sinking fund.....	4,875	Population in 1890 was.....	10,087
		Population in 1898 (est.)...	15,500

SANTA ANA.—EDWARD TEDFORD, Clerk.

This city is the county seat of Orange County.

LOANS—	When Due.		
SEWER BONDS—		Assessed valuation '97.	$2,251,000
4½s, g., ... $65,000.....		Assessment about ⅔ actual value.	
WATER BONDS—		Tax rate (per $1,000) 1897.	$25·00
..... $39,000.....		Population in 1890 was	3,628
		Population in 1898 (est.) ...	5,300

SANTA BARBARA.—F. J. MCGUIRE, Treas.

Santa Barbara is in Santa Barbara County.

LOANS—	When Due.		
BOULEVARD BONDS—		Net debt Feb. 1, 1899...	$50,868
5s, Mar., $49,386....	Mar. 25, 1899	Tax valuation, real.....	4,249,062
(part due yearly) to	Mar. 25, 1912	Tax valuation, pers'l....	423,859
OUTFALL SEWER BONDS—		Total valuation 1898...	4,672,921
5s, Oct., $11,987.....	Oct. 22, 1899	Assessment is ⅗ actual value.	
(part due yearly) to	Oct. 22, 1911	Total tax (per $1,000) '98..	$32·20
Bonded debt Feb. 1, 1899..	$61,350	Population in 1890 was.....	5,864
Sinking fund.....	10,481	Population in 1899 (est.).....	9,000

INTEREST on the boulevard bonds is payable at the Chemical National Bank, New York; on sewer bonds at Santa Barbara.

SANTA CLARA CO.—{JOS. A. LOTZ, Treas. H. A. PFISTER, Clerk.

County seat is San Jose.

LOANS—	When Due.		
REFUNDING BONDS.		Tax valuation, person'l.	$4,589,485
4½s, A&O, $23,000...	Apr. 13, 1905	Tax valuation, railr'ds.	1,173,923
4½s, J&J, 24,000...	July 1, 1910	Total valuation 1898...	51,229,018
4s, F&A, 30,000...	Aug. 19, 1905	Assessment about 3-5 actual value.	
4s, A&O. 23,000....	Oct. 23, 1905	State & Co. tax (per M.) '99.	$15·00
Total debt July 1, '99..	$100,000	Population in 1890 was	48,005
Tax valuation, real.....	45,465,610	Population in 1896 (est.)....	53,964

INTEREST is payable at County Treasurer's office.

TAX RATE inside cities and incorporated towns, 1898, $11·00; and $14·00 in the country, including road tax.

OPTIONAL.—All bonds are subject to call,

SANTA CLARA COUNTY SCHOOL DISTRICT.—

8s, Jan., $1,500.....	Jan. 1, 1902	6s, var., $57,800.....	1902 to 1918
7½s, July, 400.....	July 1, 1903	Total debt Aug. 1, 1899....	$81,800
7s, var., 22,100.....	1900 to 1907		

SANTA CRUZ.—

This city is in Santa Cruz County. The city has been in litigation over its 5 per cent refunding bonds (issued April 16, 1894), which it refused to pay, they having been purloined, but on Sept. 28, 1898, the United States Circuit Court held the entire issue of $360,000 bonds invalid as between the city of Santa Cruz and purchasers of the bonds *having notice of the facts constituting their invalidity*, but also held that the city was estopped by recitals contained in the bonds, from denying their validity in the case of innocent purchasers for value. Upon this ground the court rendered judgment against the city for the amount of principal and interest due upon such bonds as were purchased upon the *faith of recitals* contained therein and without notice or knowledge of their invalidity. The municipality received no consideration whatever for these bonds. The city is in litigation also over $225,000 5 per cent water bonds issued Jan. 16, 1889, but in this case having received value for the bonds has been disposed to pay maturing principal and interest, notwithstanding their supposed invalidity. This payment, however, is resisted by certain tax payers.

Recognized debt Oct '98.	$155,293	Population in 1890 was.....	5,596

TAX FREE.—Bonds of this city are exempt from taxation.

SANTA CRUZ CO.—{H. H. MILLER, Clerk. W. H. BIAS, Treas.

County seat is Santa Cruz.

LOANS—	When Due.		
REFUNDING BONDS—		Tax valuation, real.....	$8,858,845
4½s, J&D, $94,000.....	1905	Tax valuat'n, personal.	1,219,465
Subject to call.		Tax valuation, railr'ds.	553,349
SCHOOL DIST. BONDS—		Total valuation 1898...	10,631,659
6s, 7s, 8s, Jan., $75,500..	————	Assessment about ½ actual value.	
Total debt Feb. 1, 1899.	$169,500	State & co. tax (p. $1,000)'98.	$20·00
School Dist. debt (incl.)	75,500	Population 1890 was.....	19,270
		Population 1898 (local est.).	21,250

INTEREST is payable at Santa Cruz. Bonds are owned by the State.

TAX FREE—All bonds issued by this county are tax exempt.

SANTA MONICA.—{B. F. JONES, Mayor. J. C. STEELE, Clerk.

Town in Los Angeles County.

LOANS—	When Due.		
SEWER BONDS—		Total debt Sept. 15, '98..	$38,000
6s, M&S, $29,000....	1899 to 1927	Tax valuation 1897.....	1,799,545
($1,000 due yearly on Sept. 1.)		Real valuation (est.).....	3,500,000
SCHOOL BONDS—		Total tax (per $1,000) '97..	$17·80
7s, A&O, $13,000.....	1900-1907	Population in 1890 was.....	1,627
		Population in 1899 was.....	3,300

SANTA ROSA.—{J. W. JESSE, Mayor. C. L. MOBLEY, City Clerk.

This city is in Sonoma County.

LOANS—	When Due.		
WATER BONDS—		Net debt Jan. 1, 1898 ..	$146,483
4s, Dec., $144,875, g.	Dec., '99 to '33	Tax valuation 1898.....	3,737,055
($4,125 due yearly.)		Assesment about ⅗ actual value.	
Total debt Jan. 1, 1898...	$148,500	Total tax (per $1,000) '99..	$20·00
Sinking fund.....	2,017	Population in '97 8,000 to 10,000	
		Population in 1890 was.....	5,220

SHASTA CO.—{W. O. BLODGETT, Clerk and Auditor. L. M. DENNIS, Treasurer.

County seat is Redding.

LOANS—	When Due.		
COUNTY BONDS—		Total debt July 1, 1899..	$51,000
7s, J&J. $4,000	1900	Tax valuation 1899.....	8,078,293
COURT HOUSE & JAIL—		Assessment same as actual value.	
5s, F&A, $47,000	Feb. 15, 1909	State & Co. tax (per M.) '99..	$19·90
Subject to call at any time.		Population in 1890 was....	12,133
Interest is payable at Redding.		Population in 1880 was....	9,492
		Population 1899 (local est.).	20,000

SISKIYOU CO.—{R. H. DE WITT, Treasurer. ALLEN NEWTON, Clerk.

County seat is Yreka.

LOANS—	When Due.		
COUNTY BONDS—		Tax valuation, pers'l...	$1,323,553
6s, J&J, $48,700.....	Jan. 1, 1904	Tax valuation, railr'ds.	1,453,181
6s, J&J, 17,000.....	June 1, 1910	Total valuation 1898...	8,415,313
Bonds are subject to call.		Equalized valuat'n '98.	6,962,132
Total debt July 1, 1898..	$65,700	Assessment about ½ actual value.	
Tax valuation, real.....	5,638,579	Total tax (per $1,000) '98..	$15·00
		Population 1890 was.....	12,163

TAX FREE.—All bonds are exempt from taxation.

SONOMA CO.—{S. B. FULTON, Clerk. E. F. WOODWARD, Treasurer

County seat is Santa Rosa.

LOANS—	When Due.		
RAILROAD BONDS—		Tax valuation, pers'l...	$2,800,370
4½s, A&O, $137,000...	April, 1906	Tax valuation, railr'ds.	1,756,656
Subject to call at any time.		Total valuation 1898...	25,449,511
Bonds are exempt from taxation.		Assessment about ⅗ actual value.	
Total debt July 1, 1898.	$137,000	State & Co. tax (per M.) '99..	$16·50
Total valuation 1899...	26,761,018	Population in 1890 was....	32,721
Tax valuation, real.....	20,891,485	Population in 1897 (est.)...	37,500

STOCKTON.—{W. B. HARRISON, Mayor. I. H. ROBINSON, Clerk.

Stockton is in San Joaquin County.

*LOANS—	When Due.		
REFUNDING CITY BONDS OF 1883		Interest is payable at Stockton.	
6s, J&J, $61,000.	July 1,'00 to '03	Total debt Feb. 1, '99...	$211,250
($19,000 due yearly July 1.)		Total valuation 1898...	12,600,221
SEWER & IMP. BONDS OF 1890—		Assessment about ½ actual value.	
5s, M&S, $119,500..	Sept. 10, 1900	City tax (per $1,000) 1899	$16·70
($11,750 yearly) to Sept. 10, 1910		Population in 1890 was.....	14,424
		Population in 1898 (est.)...	20,000

* The bonds of this city are all payable in gold.

TAX FREE.—Bonds of this city are exempt from taxation.

SUTTER COUNTY.—{D. D. GREEN, County Clerk. E. C. McPHITRIDGE, Aud't'r.

County seat is Yuba City.

LOANS—	When Due.		
ROAD BONDS—		Total valuation 1899...	$5,935,734
6s, J&J, $11,000.....	1903	Equalized valuation '98.	5,723,623
Bonded debt July 1, '99..	$11,000	State & co. tax (per M.) '99.	$17·50
Tax valuation, real	5,115,893	Population in 1890 was.....	5,46[illegible]
Tax valuation, personal.	820,641	Population in 1899 (est.).....	5,600

TEHAMA CO.—{WM. A. FISH, Clerk. H. C. SWAIN, Treasurer.

County seat is Red Bluff.

LOANS—	When Due.		
FUNDING BONDS—		Tax valuation, personal	$1,810,425
4s, J&J, 45,000	Jan. 2, 1915	Tax valuation, RRs.....	847,375
Total debt Jan. 1, 1899..	$45,000	Total valuation 1898..	$10,543,438
Sinking fund.....	2,000	Assess'ent about 7-10 actual value.	
Net debt Jan. 1, 1899....	43,000	State & co. tax (per M.) '98.	$14·50
Tax valuation, real.....	7,485,638	Population in 1890 was.....	9,916
		Population in 1899 (est.)...	12,000

INTEREST is payable at County Treasurer's office.

TRINITY CO.—{R. L. CARTER, Clerk. R. W. STILLER, Treasurer.

County seat is Weaverville.

LOANS—	When Due.		
COUNTY BONDS—		Net debt July 1, 1899....	$23,643
5s, F&A, $24,500.....	1908	Tax valuation, real.....	1,075,620
Subject to call.		Tax valuation, personal.	392,534
Total debt July 1, 1899....	$24,500	Total valuation 1899....	1,468,154
Floating debt.....	2,931	Assessment about ½ actual value.	
Total debt.....	27,431	State & Co. tax (per M.) '98..	$28·00
Sinking fund.....	3,78[illegible]	Population in 1890 was.....	3,719
		Population in 1898 (est.).....	6,500

TAX FREE—Bonds issued by this county are exempt from taxation.

INTEREST is payable at Weaverville.

TULARE.—D. F. REED, Pres. Board of Trustees.

Tulare is in the county of the same name. The bonds described in the following are issued by the Tulare Irrigation District, consisting of 45,000 acres of land, of which the city forms part.

LOANS—	When Due.		
TULARE IRRIGATION DISTRICT BONDS—		Total debt Jan. 1, 1898.	$500,000
6s, Jan. 1, $500,000.....	1902	Tax valuation 1897....	1,472,906
($50,000 due yearly) to 1911		Tax rate (per $1,000) 1897.	$24·00
Interest payable at Tulare in gold.		Assessment is ⅓ actual value.	
		Population 1890 was.....	2,697
		Population 1897 (local est.)..	3,000

TAX FREE—All of the above bonds are exempt from taxation except as personal property when held by local parties.

VALLEJO.—{J. A. McINNIS, Chairman Fin. Committee. J. R. ENGLISH, Treasurer.

This city is in Solano County.

LOANS—	When Due.		
REDEMPTION BONDS—		Tax valuation, real.....	$1,677,895
5s, April, $28,800.....	Apr. 1, 1900	Tax valuation, personal	309,390
($800 due yearly.)		Total valuation 1897...	1,987,285
Interest payable in Vallejo.		Assessment about ½ actual value.	
WATER BONDS, 1892—		State, county and school tax (per $1,000) 1897.....	$16·40
6s, $175,000.....	1899 to 1912	City tax (per $1,000) '97....	17·50
($12,500 due yearly on Dec. 1.)		Population 1890 was.....	6,343
Bonded debt Mar. 1, '98..	$217,900	Population in 1897 (est.).....	8,000

Vallejo's bonds are subject to call at the option of the city.

WHITTIER.—WALTER E. BUTLER, City Clerk.

City is in Los Angeles County.

LOANS—	When Due.		
WATER-WORKS BONDS—		Total debt 1898.....	$40,000
5s, J&J, $40,000.g...	1900 to 1939	Tax valuation 1898.....	285,000
($1,000 due yearly on Jan. 1.)		Assessment about ½ actual value.	
Interest payable in Whittier.		Population in 1890 was.....	585
		Population in 1898 (est.).....	2,000

WOODLAND.—JAS. C. HARLAN, Treasurer.

This city is in Yolo County.

LOANS—	When Due.		
BUILD'G, WATER & SEWER—		Tax valuation 1898....	$2,147,888
5s, July, $78,000....	1900 to 1913	City tax (per $1,000) 1898..	$10·00
($6,500 due yearly on July 1.)		Population in 1890 was.....	3,069
Total debt Feb. 1, 1899....	$84,500	Population in 1880 was.....	2,257
		Population in 1897 (est.).....	4,500

YUBA CO.—{D. D. GREEN, Clerk. L. J. COPE, Treasurer.

County seat is Marysville.

LOANS—	When Due.		
REFUNDING BONDS—		Equal. valuation, RRs.	$341,957
6s, J&J, $21,000.....	1902	Total valuation 1898..	5,004,502
Optional at any time.		Assessment is ½ actual value.	
Bonded debt July 1, 1898.	$21,000	Total tax (per $1,000), '98.	$22·00
Tax valuation, real.....	3,741,265	Population in 1890 was.....	9,636
Tax valuation, pers'l...	921,280	Population in 1897 (est.).....	10,000

TAX FREE.—All bonds issued by this county are tax exempt.

INTEREST is payable at Marysville.

State of Oregon.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act Aug. 14, 1848) -	Aug. 14, 1848
Admitted as a State (Act Feb. 14, 1859) -	Feb. 14, 1859
Total area of State (square miles) - - - - -	96,030
State Capital - - - - - - - - - -	Salem
Governor (term ex. 2d* Monday Jan. 1903), -	T. T. Geer
Secretary of State (term ex. 2d Mon. Jan. 1903),	F. I. Dunbar
Treasurer (term ex. 2d Mon. Jan. 1903) -	C. S. Moore

* The Legislature does not always canvass the vote for Governor immediately upon its meeting, and the Governor's term runs until his successor is declared elected.

Legislature meets biennially in odd years on the second Monday in January, and there is no limit to length of sessions; but members of the Legislature can draw pay only for 40 days' services in the aggregate.

HISTORY OF DEBT.—For history of Oregon's State debt see STATE AND CITY SUPPLEMENT of April, 1894, page 147.

To-day Oregon practically has no debt. There are some little left-over lots that go by that name, in the aggregate amounting to $1,829·79, which the State is ready and would be very glad to pay, but cannot get them in. Interest on these ceased prior to December 31, 1896.

On January 1, 1899, $213,984 88 of warrants were outstanding, in addition to which there are $34,925 38 of swamp land warrants, payable out of the proceeds of sales of swamp lands, redeemable on call of the Treasurer.

VALUATION.—The gross valuation as equalized by the State Board December 7, 1897, was $143,539,696; indebtedness and exemptions, $8,622,592; equalized valuation, $134,917,104. The total valuation for 1899 was $133,533,571. State tax rate (per $1,000), 1899 was $5·70.

DEBT LIMITATION.—Oregon framed and adopted its Constitution in 1857. It is quite a notable fact that the people of the State are to-day living under that instrument in the precise form in which it was originally adopted, for there never has been an amendment made to it. The provisions with respect to debt limitation will be found on pages 150 and 151 of the STATE AND CITY SUPPLEMENT of April, 1895.

POPULATION OF STATE.—The population of Oregon has been as follows in the years named:

1890	313,767	1870	90,923	1850	13,294
1880	174,768	1860	52,465		

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF OREGON.

ASTORIA.—Astoria is in Clatsop County.

LOANS—	When Due.		
ELECTRIC LIGHT BONDS—		Bonded debt July 1, '99.	$179,050
..s, ..., $10,000		Street bonds (addit'l)...	23,489
FUNDING BONDS—		Water bonds (addit'l)..	300,000
6s, ..., $90,000g.....	Apr., 1917	Warrants (additional)...	22,068
REFUNDING BONDS—		Cash on hand.....	17,462
6s, M&S, $23,000.....	Sept. 1, 1910	Total valuation 1898....	1,554,000
6s, M&S, 6,000.....	Sept. 5, 1902	Tax valuation about ½ actual val.	
6s, ... 50,000.....	Nov. 2, 1911	City tax (per M.,) '98.....	$10·00
STREET BONDS—		Total tax (per $1,000).....	57·20
..... 23,260.....	.....	Population in 1890 was.....	6,184
WATER BONDS—		Population in 1895 (est.)...	10,000
5g, J&J, 300,000 g..	Jan. 1, 1925		

BAKER CITY.—County seat of Baker County.

Bonded debt Apr. 1, 1899.	$60,000	Tax valuation 1899	$850,000
Floating debt.	21,000	Total tax (per $1,000) 1898.	$47·00
Total debt Apr. 1, 1899...	81,000	Population in 1890 was.....	2,604
Water debt (included)....	60,000	Population in 1899 (est.).....	7,000

CLACKAMAS CO.—JACOB SHADE, Treasurer.

Oregon City is the county seat.

County has no bonded debt.		Assessed valuat'n 1898.	$4,150,039
Floating debt July 1, '99.	$149,748	Tax rate (per $1,000) '99...	$28·00
Cash and other assets....	41,131	Population in 1890 was.....	15,233
Net debt July 1, 1899....	108,656	Population in 1898 (est.)...	27,000

CORVALLIS.—E. P. GRETTZ, Justice.

This city is in Benton County.

Tot. debt (float'g) Aug. 1, '99	$8,000	Total tax (per $1,000).....	$34·50
Total valuation 1899.....	500,000	Population in 1890 was.....	1,527
Assessment about ½ actual value.		Population in 1899 (est.).....	2,000
City tax (per $1,000) 1899...	$7·00		

HEPPNER.—J. P. Williams, Recorder.

Heppner is in Morrow County.

Total debt Aug. 1, 1899...$20,000 | Real valuation.....$800,000
Tax valuation 1897-'99....366,508 | Population 1897 (estimated).1,200

JACKSON CO.—Gus Newbury, Clerk.

Jacksonville is the county seat.

Total debt Apr. 1, 1899. $159,697 | State & Co. tax (per M.)'98.$20·75
Assessed valuation '98..4,477,508 | Population in 1890 was....11,455
Assessment about ½ actual value. | Population in 1895 was ...13,017

KLAMATH CO.—C. H. WITHROW, Clerk. H. VAN VALKENBURG, Treasurer.

County seat is Klamath Falls (Linkville).

Float'g debt Oct. 1,'98... $64,600 | County tax (per $1,000).....$9·30
Tax valuation, 1898.....1,579,359 | Average school tax..... 5·00
Assessment about ⅓ actual value. | Population in 1898 (est.).....3,500
State tax (per $1,000) 1898..$5·70 | Population in 1890 was.....2,444

KLAMATH FALLS.—C. L. Parrish, Rec'der.

County seat of Klamath County. Bonds are in litigation.

LOANS—	When Due.	
Light & Water Bonds—		
6s, ..., $10,000	1917	
Bonded debt Mar. 1, '99..	$10,000	
Floating debt.....	1,100	

Tax valuation 1898.....$130,689
Assessment about ⅓ actual value.
Total tax (per M.) '98.....$32·00
Population in 1899 (est.).....600

LAKE COUNTY.—

County seat is Lakeview.

County has no bonded debt. | State & Co.tax (per M.) '98..$25 70
Floating debt Oct. 1, '98 ..$57,387 | Population in 1897 (est.....2,300
Tax valuation 1898.....1,469,503 | Population in 1890 was.....2,604
Assessment about ½ actual value. | Population in 1895 was.....2,197

MEDFORD.—Charles Strang, Treasurer.

Medford is located in Jackson County.

LOANS—	When Due.	
Water Bonds.		
7s, J&J, $20,000.....	Sept. 1, 1900	
Interest payable in New York.		
Bonded debt Oct. 1, '99....	$20,000	
Floating debt (about).....	25,000	

Total debt Oct. 1, 1899. $45,000
Tax valuation 1899..... 360,000
Assessment about ⅔ actual value.
Total tax (per $1,000) '99...$40·00
Population 1890 was.....1,196
Population 1899 (est.) 2,800

TAX FREE.—The city's bonds are all exempt from taxation.

MULTNOMAH CO.—W. H. Pope, Auditor.

County seat is Portland.

County has no bonded debt. | Assessed valuat'n '98.$42,870,564
Float'g debt July 1, '99....$536,851 | State & Co. tax (per M.)'98. 18·50
Cash on hand..... 41,325 | Population in 1890 was.... 74,884
Net debt July 1, 1899.... 495,526 | Population in 1898 (est.)..100,000

OREGON CITY.—C. D. LATOURETTE, Mayor. BRUCE C. CURRY, Recorder.

This city is situated in Clackamas Co.

LOANS—	When Due.	
City Bonds—		
6s, g., M&N, $30,000g.	May 1, 1901	
5s, g., M&N, 20,000g.	May 1, 1904	
Water-Works Bonds—		
6s, g., J&J, $10,000g..	Jan. 1, 1904	
Bonded debt Jan. 1, 1899.	$60,000	
Floating debt.....	2,800	

Total debt Jan. 1, 1899.. $62,800
Tax valuation, real..... 867,000
Tax valuation, personal. 280,000
Total valuation 1897....1,147,000
Assessment is ⅓ actual value.
Total tax (per $1,000) 1898.$41·00
Population in 1890 was.....*3,062
Population in 1880 was 1,263

*Oregon City's limits have recently been enlarged and the population in 1898 was estimated at 5,000.

INTEREST on the city bonds is payable at Oregon City; on the water bonds in New York.

POLK COUNTY.—H. L. Fenton, Treasurer.

County seat is Dallas. County has no bonded debt.

Floating debt Feb.1, 1899.$85,732 | Tax valuation '98. ..$4,349,559
Tax valuation, real.....3,417,233 | Total tax (per $1,000) '98....$21·00
Tax valua'n, pers. & RR.s.932,326 | Population in 1899 was.... 9,193

PORTLAND.—A. N. Gambell, Auditor.

Portland is the county-seat of Multnomah County. The cities of Portland, East Portland and Albina were consolidated in June, 1891.

LOANS—	When Due.	LOANS—	When Due.
Boulevard Bonds—		Improvement Bonds—	
6s, J&D, $50,000.....	June 1, 1921	6s, Var., $31,969.....	1905
Bridge Bonds—		6s, Var., 58,601.....	1906
5s, J&J, $500,000.....	Jan. 1, 1922	6s, Var., 37,932.....	1907
5s, A&O, 200,000.....	Apr. 1, 1925	6s, Var., 38,334.....	1908
City Hall Bonds—		Park Bonds—	
5s, J&J, $175,000.....	Jan. 1, 1920	6s, J&J, $50,000.....	June 1, 1921
5s, J&J, 500,000.	Jan. & J'ly 1922	Water Bonds—	
Ferry Bonds—		6s, M&N, $250,000....	May 1, 1921
5s, J&J, $50,000.....	Apr. 1, 1923	5s, J&J, *700,000....	Jan. 1, 1917
Funding Bonds—		5s, J&J, *2,200,000...	July 1, 1923
5s, J&D, $430,000	1928	General Bonds—	
Light Bonds—		6s, F&A, $10,000.....	Aug. 1, 1910
6s, M&N, $50,000.....	May 1, 1921	6s, J&D, 40,000	June 1, 1921
		6s, M&N, 56,500.....	May 1, 1901

* These bonds are payable, principal and interest, from the water rates, not from taxation.

INTEREST on the general bonds due in 1910 is payable by Blair & Co., New York; on the general bonds due June 1, 1921, the boulevard bonds and the park bonds, at the Chemical National Bank, New York; on the light bonds in New York; on the water bonds due in 1921 in Chicago; on all other bonds in Portland.

GOLD PAYMENT.—Both principal and interest are payable in gold.

TOTAL DEBT—The city's bonded debt on Jan. 1, 1899, was $5,428,336, including the water debt of $3,150,000; sinking fund, $35,784; net debt, $5,392,552.

DEBT LIMITATION.—Portland's charter limits the city's debt to the present debt, and floating or warrant debt is prohibited.

ASSESSED VALUATION in 1898 was $38,396,620, property being assessed at about 40 per cent of its actual value; city tax (per $1,000) was $8·00; total tax (per $1,000) $30·50.

WATER WORKS.—The water works are self-sustaining. The amount invested in the entire plant to Jan. 1, 1899, was $1,905,640.

POPULATION.—The population in 1890 was 46,385; in 1880 was 17,577. The total population of Portland, East Portland and Albina in 1890 was 62,046; in 1895 it was 81,342. In 1899 (est.) 85,000.

PORT OF PORTLAND.—C. Randolph, Cl'k.

The Port of Portland was incorporated in 1891 and given authority to issue bonds to the amount of $500,000 for river and harbor improvements. Its limits include the consolidated City of Portland and all but about one-tenth of the territory in Multnomah County. The debt at present is as follows.

LOANS—	When Due.	
River Imp. Bonds (gold)—		
5s, J&J, $350,000.....	Jan. 1, 1922	
Interest is payable at Portland.		
Total debt Aug. 1, 1899..	$350,000	

Tax valuation 1899...$42,684,674
Assessm't 35 to 40 p. c. act'l value.
Port tax (per $1,000) 1899...$1.00
Population 1899 (est.)..... 97,000

SALEM.—This city is in Marion County.

LOANS—	When Due.	
Funding Bonds (gold)—		
....., semi-an., $60,000.....	1914	
Street Improvement Bonds—		
6s, ..., $6,181.....		
Bonded debt Aug., 1898..	$149,000	

Floating debt April, 1896 $34,160
Total debt Apr., 1896..... 183,160
Tax valuation 1898.....1,961,801
Total tax (per $1,000) '98...$31·00
Population in 1890 was.... 10,000
Population 1898 (est.) 12,000

THE DALLES.—The Dalles is in Wasco County.

LOANS—	When Due.	
City Bonds—		
6s, ..., $57,000.....	May 1, 1920	
Water Bonds—(Gold)—		
6s, ..., $100,000.....	1900-1915	
($25,000 due every 5 yrs. in Mar.)		
Total debt Feb. 1, 1899..	$157,000	

Water debt (included)... $100,000
Cash in treasury Feb.1, '99.97,741
Tax valuation 1898.....1,110,127
Real valuation.....3,500,000
Total tax (per $1,000) '98.. $32·90
Population in 1890 was.....3,029
Population in 1895 (est.) 3,500

UMATILLA CO.—B. S. Burroughs, Clerk.

County seat is Pendleton.

County has no bonded debt. | Total tax (per M) 1898.....$20·00
Floating debt Jan. 1,'98. $185,000 | Population in 1890 was.....13,381
Tax valuation 1899.....7,369,119 | Population in 1897 (est.)...13,609

State of Washington.

ITS

DEBT, RESOURCES, &c.

Organized as a Territory (Act March 2, 1853) - March 2, 1853
Admitted as a State (Act. Feb. 22, 1889) - Nov. 11, 1889
Total area of State (square miles) - - - - - 69,994
State Capital - - - - - - - - - - Olympia
Governor (term ends Wed. after 2d Mon. Jan. '01) - J. R. Rogers
Secretary (term ends Wed. aft. 2d Mon. Jan.'01) W. D. Jenkins
Treasurer (term ends Wed. aft. 2d Mon. Jan. '01) C. W. Young

STATE DEBT.—The Washington State debt is described in detail below. The United States Mortgage & Trust Co. is now (1899) the New York fiscal agent for the State of Washington.

LOANS	—Interest.—	—Principal.—	
NAME AND PURPOSE.	P.Ct. Payable.	When Due.	Outstand'g.
Funding, April 1, 1890, gold.	3½g. Apr. 1	Apr. 1, 1905	$220,000
School fund bonds, 1899.....	3½	1919	390,000

All bonds subject to call at any time.

INTEREST is payable at the office of the State Treasurer in Olympia.

TOTAL DEBT.—The total bonded debt on July 1, 1899, was $220,000 (not including the $390,000 bonds issued for investment of the Permament School Fund), and the floating debt was $1,472,983.

ASSESSED VALUATION.—The assessed valuation, equalized by State board, for 1899 of real estate was $172,129,311; personal property, $36,507,245; railroads, $20,500,983; total, $229,137,539. The following statement shows the total assessed valuation of the State for the years indicated. The tax rate (per $1,000) for 1899 was $6·65, including $3·75 for school purposes.

Years.	Assessment.	Years.	Assessment.
1899.....	$229,137,539	1891.....	$273,642,099
1898.....	226,996,294	1890.....	217,595,739
1897.....	226,130,784	1885.....	50,484,437
1896.....	204,677,668	1880.....	23,708,587
1895.....	204,190,377	1875.....	14,569,156
1894.....	212,430,511	1870.....	10,642,863
1893.....	284,078,122	1860.....	4,394,735
1892.....	319,016,341		

DEBT LIMITATION.—Like so many of the younger States, Washington has taken a conservative position with respect to State and municipal indebtedness. The provisions of the Constitution with reference to creating debt are so comprehensive and plain that it is necessary to do no more than copy the sections relating to the subject.

FIRST, with reference to the State, there are three sections; the first limits the debt, the second names exceptions to the limit and the third provides the method in which additional debt may be created. These sections are all found in article 8, and were given in the State and City Supplement of April, 1895; page 152.

SECOND, Counties, Cities, Towns &c. are more rigorously guarded. The whole system as to municipalities is found in section 6 of article 8, though section 7 is also important, as it forbids counties, cities &c. giving money or loaning credit to any corporation &c. Sections 6 and 7 will be found on page 152 of the April, 1895, Supplement.

POPULATION OF STATE.—The full record of population of Washington as far back as it goes is given in the following.

1899 (est.).....	450,000	1890.....	349,390	1870.....	23,955
1892.....	395,589	1880.....	75,116	1860.....	11,594

Cities, Counties and Towns in the STATE OF WASHINGTON.

ADAMS COUNTY.—G. A. Kennedy, Aud'r.

County seat is Ritzville.

LOANS—	When Due.	
Court House Bonds—1892.		
6s, ..., $20,000	Mar. 1, 1912	
Subject to call 1902.		

Floating debt July 1, '97..$13,350
Total debt..... 33,350
Cash in treasury..... 5,129
Net debt July 1, 1897..... 28,221

Tax valuation, real.....$1,419,599
Tax valuation, personal. 638,076
Tax valuation, railroads. 362,745
Total valuation 1899....2,420,420
State & Co. tax (p.$1,000)'95.14·08
Population in 1892 was.....2,185
Population in 1890 was.....2,098
Population in 1896 (est.).....3,550

ANACORTES.—J. W. Lowman, Treasurer.

This city is in Skagit County.

LOANS— *When Due.*
Warrants outstanding.....$91,038
Total debt Feb. 1, 1899.... 91,038
Tax valuation 1898.....555,000
City tax (per $1,000) 1898.$10·00
Population in 1890 was.....1,131
Population in 1899 (est.).....1,450

ASOTIN COUNTY.—Elmer Waldrip, Treas.

County seat is Asotin.

LOANS— *When Due.*
Funding Bonds—
6s, .$25,000 .....20 years
Bonded debt, July 1,1899.$25,000
Floating debt..... 15,944
Total debt..... 40,944
Cash on hand 1,437
Net debt July 1, 1899.... $39,507
Tax valuation, real..... 568,675
Tax valuation, personal.. 312,475
Total valuation, 1899..... 881,150
State & Co. tax (per M.) '99..$24.00
Population in 1890 was.....1,580
Population in 1899 (est.).....3,000

BALLARD.—F. M. De Moss, Treasurer.

Ballard is in King County.

LOANS— *When Due.*
Water and Light Bonds—
6s, g, J&J, $46,000, g.Jan. 1, 1915
Total debt April 1, 1898.. $70,500
Tax valuation 1895 .... $788,595
Real valuation (about). 2,000,000
Population in 1890 was.....1,173
Population in 1894 (est.).....3,500

CHEHALIS COUNTY.—C. N. WILSON, Treas. J. A. SELLS, Auditor.

County seat is Montesano.

LOANS— *When Due.*
Funding Bonds—
6s, Nov., $85,000.....Nov. 1, 1911
Bonded debt Jan. 1, '99. $85,000
Floating debt..... 58,901
Total debt Jan. 1, 1899.. 143,901
Tax valuation, real.....5,299,133
Tax valuation, per'l..... $966,029
Tax valuation, railroads. 525,758
Total valuation 1898....6,790,920
State & Co. tax (per M.)'98.$15·50
Population in 1892 was..... 9,538
Population in 1890 was..... 9,249
Population in 1899 (est.)...10,400

INTEREST is payable at the Chemical National Bank, New York.

TAX FREE.—Bonds of this county are exempt from taxation.

CLALLAM CO.—Thos. T. Aldwell, Auditor.

County seat is Port Angeles.

LOANS— *When Due.*
Funding Bonds—
7s, Dec. 31, $14,000..Dec.31,1912
Road Bonds—
6s,M&N 15, $90,000g.May 15,1911
6s, J&D, 10,000g.June 1, 1912
Subject to call 1901 and 1902.
Bonded debt July 1, '98..$114,000
Floating debt..... 212,400
Total debt..... 326,400
Cash on hand.....$10,756
Net debt July 1, 1898.... 315,644
Total valuation 1899....4,012,220
Tax valuation, real.....2,079,006
Tax valuation, personal. 162,428
Total valuation 1898.....2,241,434
Assessment abt. 45% actual value.
State & co. tax (per 1,000)'98.21·35
Population in 1890 was.....2,771
Population in 1880 was..... 638
Population in 1898 (est.)....7,000

TAX FREE.—All bonds are exempt from taxation.

CLARKE CO.—A. J. Cook, County Auditor.

County seat is Vancouver.

LOANS.— *When Due.*
Court House Bonds—
6s, May 15, $40,000..May 15, 1911
Subject to call after 10 years.
Funding Bonds—
6s, J&D, $45,000.....Dec. 1, 1909
Subject to call after 10 years.
6s, g., J&D, $10,000g.Dec. 1, 1901
6s, g., J&D, 15,000g Dec. 1, 1906
6s, g., J&D, 25,000g Dec. 1, 1911
6s, g., J&D, 61,000g.Dec. 1, 1916
Total debt July 1, 1898.. $197,350
Cash on hand..... 50,109
Net debt July 1, 1898.... 147,241
Tax valuation, real.....3,574,424
Tax valuation, personal. 530,060
Total valuation 1898.....4,104,484
State & co. tax (per M.),'98..$12.00
Population in 1892 was.....11,526
Population in 1890 was.....11,709
Population in 1897 about...14,000

INTEREST on Court House bonds is payable in Olympia; on the funding bonds due 1909 in Chicago, and on all others in New York City.

TAX FREE.—All the above bonds are exempt from taxation.

COLFAX.—H. H. McCord, Clerk.

Colfax is in Whitman County. The city owns property valued on January 1, 1889, at $74,770.

LOANS— *When Due.*
Municipal Purposes—
6s, F&A, $30,000.....Feb. 1, 1912
Water Works—
6s, F&A, $47,000.....Feb. 1, 1912
Bonded debt Jan. 1, 1899 $77,000
Floating debt..... 22,803
Total debt.....$99,803
Cash on hand..... 5,406
Net debt Jan. 1, 1899..... 94,397
Tax valuation 1898.....844,730
State & Co. tax (per M.) '98.$14·00
City tax (per $1,000) '98. ..$11·00
Population in 1890 was.....1,649
Population in 1899 was.....2,800

COLUMBIA CO.—H. E. Gilham, Auditor.

County seat is Dayton.

Bonded debt July 1, '99.. $38,000
Floating debt..... 48,855
Total debt..... 86,855
Sinking fund assets..... 27,812
Net debt July 1, 1899.... 59,043
Tax valuation, real.....2,616,538
Tax valuation, personal. $768,480
Total valuation 1899....3,385,018
Tax rate (per $1,000) 1899..$21·54
Population in 1892 was.....6,397
Population in 1890 was.....6,709
Population in 1880 was.....7,103

COWLITZ CO.—J. H. Wood, Auditor.

County seat is Kalama.

LOANS— *When Due.*
County Bonds—
6s, ..., $56,000..... 1917
Subject to call after 1907.
Bonded debt July 1, 1898 $56,000
Floating debt..... 3,369
Total debt..... 59,369
Cash on hand..... 2,825
Net debt July 1, 1898... $56,544
Tax valuation, real.....2,662,668
Tax valuation, personal. 391,649
Total valuation 1898....3,054,317
State & co. tax (per M.) '97.$23·85
Population in 1892 was.....6,751
Population in 1890 was.....5,917
Population in 1897 about....9,000

DOUGLAS CO.—W. H. Anderson, Auditor.

County seat is Waterville.

LOANS— *When Due.*
Funding Bonds—(1893)—
6s, ... $30,000.... .Dec. 1,1913
Bonded debt, July 1, 1899.$30,000
Floating debt..... 8,264
Total debt 38,264
Cash on hand.... ... ... $13.357
Net debt July 1, 1899... 24,907
Tax valuation 1899.....2,649,375
State & Co. tax (per M.) '98.$19·71
Population in 1890 was. ...3,161
Population 1895 (estm'td)...5,000

EVERETT.—J. O. WHITMARSH, Mayor. DR. J. E. STAUFFER, Clerk.

This city is in Snohomish County.

Bonded debt Jan. 1, '99 .$111,500
Floating debt..... 12,500
Total debt Jan. 1, 1899.. 124,000
Tax valuation, 1898....$1,715,348
City tax (per $1,000) 1898..$10·00
Population in 1899 about....5,000

FAIR HAVEN.—L. N. GRIFFIN, Mayor. H. L. MERRILL, Clerk.

This city is in Whatcom County.

LOANS— *When Due.*
Municipal Bonds—
6s, J&J, $225,000, g..July 1, 1911
Int. payable at Chase Nat.B'k, N.Y.
Bonded debt Mar. 10, '97.$225,000
Floating debt..... 141,252
Total debt..... 366,252
Taxes, etc., due.....$174,336
Net debt Mar. 10, 1897.. 191,916
Total valuation 1898....2,152,795
Total tax rate (per $1,000) .$32·00
Population in 1890 was.....4,076
Population in 1896 about....4,000

TAX FREE.—All bonds are exempt from taxation.

GARFIELD CO.—J. A. Strain, Auditor.

County seat is Pomeroy.

County has no bonded debt.
Floating debt July 1, '99. $36,443
Tax valuation, real.....1,101,538
Tax valuation, personal. 453,694
Tax valuation, railroads $77,595
Total valuation 1898.....1,632,826
State & co. tax (per M.) '99..$21·70
Population in 1890 was.....3,897
Population in 1897 about....5,000

ISLAND CO.—E. E. Watson, Treasurer.

County seat is Coupeville.
Bonds are all held by State school fund and are tax exempt.

LOANS— *When Due.*
Court House—
6s, Jan., $20,000.....Jan. 1, 1912
Bonded debt July 1, 1899..$20,000
Floating debt..... 8,579
Total debt July 1, 1899.... 28,579
Tax valuation, real.....927,750
Tax valuation, personal. $150,738
Total valuation 1898....1,078,488
Total tax (per $1,000)'97 $17·8614
Population in 1892 was.....1,411
Population in 1890 was.....1,787
Population in 1898 (est.).....1,600

INTEREST on bonded debt is payable in Olympia.

JEFFERSON CO.—M. M. Smith, Auditor.

County seat is Port Townsend. This county has entered into an agreement with its bondholders whereby the interest on bonds outstanding is reduced from 6 per cent to 4 per cent for a term of five years from January 1, 1898.

LOANS— *When Due.*
Court House & Road
6s, Jan., $225,000....Jan. 1, 1911
Bonded debt July 1, 1899.$225,000
Floating debt..... 210,028
Total debt..... 435,028
Cash on hand..... 81,782
Net debt July 1, 1899..... 353,246
Equal'd valuation, real$2,269,624
Equal'd valuation, pers. 341,485
Equal'd valuation, RR.. 80,210
Total valuation, 1898.. 2,691,319
State and County tax (per $1,000) 1898..... 18·96
Population in 1892 (est).....7,400
Population in 1890 was.....8,368

KING COUNTY.—Chas. F. Whittlesey, Treas.

County seat is Seattle.

LOANS— *When Due.*
Court House Bonds—
5s, J&J, $200,000.....July 1, 1929
Subject to call after July 1, 1909
Funding Bonds—
5s, M&S, $113,000....Mar. 1, 1919
Subject to call after Mar. 1, 1909
State & co. tax (per M.) '98.$11·00
Bonded debt Jan. 1, 1899.$313,000
Floating debt..... 387,491
Total debt..... 700,491
Cash on hand..... $18,151
Net debt Jan. 1, 1899.. 682,340
Tax valuation real.....35,303,042
Tax valuation pers'al.. 7,001,428
Tax valuation, railroad 2,056,623
Equal'd val'tion 1898..44,361,093
Tax valuation 1899....45,026,742
State & co. tax (per M.) '98.$10·00
Population in 1890 was.....63,989
Population in 1899 (est.)...85,000

INTEREST is payable at the Nat. Park Bank, N. Y. and at Seattle.

KITSAP CO.—C. W. Clausen, Auditor.

County seat is Port Orchard.

County has no bonded debt.
Floating debt July 1, '99. $31,678
Cash on hand 22,154
Tax valuation, real.....1,149,704
Tax valuation, personal. 381,200
Total valuation 1898.. $1,530,904
St. & co. tax (per M.) 1898..$19·35
Population in 1892 was.....5,147
Population in 1896.....5,124

KITTITAS CO.—S. P. Fogarty, Auditor.

County seat is Ellensburg.

LOANS— *When Due.*
County Bonds, 1895—
6s, ..., $117,000.....1915
Subject to call after 1905
Funding Bonds, 1892—
6s, ann., $78,000.....Mar. 1, 1912
Subject to call after Mar. 1, 1902
Floating debt..... ..... $1,924
Total debt July 1, 1899.. $196,924
Tax valuation, real.....2,748,276
Tax valuation, person'l. 856,536
Tax valuation, railroads. 962,317
Total valuation 1898....4,567,129
State & Co. tax (p. M.) '98.$13·60
Population in 1890 was.....8,777
Population in 1898 (est.).....8,000

KLICKITAT CO.—Jas. W. Butler, Auditor.

County seat is Goldendale.

LOANS— *When Due.*
Funding Bonds—
6s, J&J, $68,200 g....1900 to 1916
Payable part yearly on Jan. 1.
6s, J&J, $25,000, g...July 1, 1916
Bonded debt July 1, '99...$93,200
Floating debt..... 6,100
Total debt..... 99,300
Cash on hand $26,463
Net debt July 1, 1899.... 72,837
Tax valuation, real.....1,600,606
Tax valuation, person'l... 588,912
Total valuation 1898....2,189,518
Total tax rate (per M.) '99..$19·00
Population in 1890 was.....5,167
Population in 1899 about....8,000

LEWIS COUNTY.—J. M. Traughber, Aud'r.

County seat is Chehalis.

LOANS— *When Due.*
County Bonds—
5½s, J&J, $100,000.....1903-1912
($10,000 due yearly on Jan. 1.)
Bonded debt July 1, '97..$100,000
Floating debt..... 95,763
Total debt July 1, 1897.. 195,763
Cash in treasury..... $12,586
Net debt July 1, 1897... 183,177
Ditch debt (additional).. 16,942
Tax valuation 1898.....5,417,705
Sta.&co. tax (p. $1,000).'97.$20·00
Population in 1890 was ...11,499
Population in 1897 about..16,000

LINCOLN CO.—J. W. Anderson, Auditor.

County seat is Davenport.

LOANS— *When Due.*
Funding Bonds—
6s, Sept., $60,000....June 1, 1912
6s, Sept., 20,000....Sept. 1, 1912
Interest payable at New York.
Total debt July 1, '99.... $80,000
Tax valuation, real.....3,530,689
Tax valuation, pers'l...$1,085,892
Tax valuation, railr'ds. 783,234
Total valuation 1898... 5,399,815
State & Co. tax (per M) '98.$14·00
Population in 1890 was.....9,312
Population 1898 (estim'd)..14,000

MASON CO.—A. L. Bell, Auditor.

County seat is Shelton.

Bonded debt July 1, '99. $29,000
Floating debt..... 5,547
Total debt July 1, 1899.. 34,547
Tax valuation, real.....1,461,323
Tax valuation, personal. 122,842
Total valuation 1899...$1,584,065
State & co. tax (per M.) '98..$21·25
Population in 1890 was.....2,826
Population in 1899 (est.)....3,000

NEW WHATCOM.—{E. E. HARDIN, Mayor. C. F. PARK, Treasurer.

This is the county seat of Whatcom County.

LOANS—	When Due.
GENERAL MUNICIPAL BONDS—	
6s, Var., $237,000 g	1911-12-13
FUNDING BONDS—	
5s, M&N, $57,000	May 1, 1912
WATER BONDS 1893—	
5½g, A&O, $183,000 g	Apr. 1, 1913

Bonded debt Feb. 1, 1899 $477,000

Floating debt	$84,000
Total debt Feb. 1, 1899	561,000
Tax valuation 1898	3,000,000
City tax rate (per $1,000)	$17·00
Total tax rate (per $1,000)	28·49
Population in 1890 was	4,059
Population in 1899 (estim'd)	8,000

OPTIONAL.—The $183,000 of water-works bonds are optional at the rate of $25,000 yearly after ten years from date.

INTEREST is payable in New York City.

TAX FREE.—All bonds are exempt from taxation.

NORTH YAKIMA.—

This city is situated in Yakima County. All bonds issued by the city are exempt from taxation.

LOANS—	When Due.
FUNDING BONDS—	
6s, J&D, $30,000	Dec. 1, 1915
SEWERAGE SYSTEM—	
6s, M&N, $60,000	Nov. 2, 1911

Interest payable in New York.

Bonded debt Jan. 1, 1898	$90,000
Tax valuation 1897	1,018,606
City tax (per $1,000) '97	$12·80
Population in 1890 was	1,535
Population in 1895 (est.)	4,000

OKANOGAN CO.—FRED. PFLAEGING, Auditor.

County seat is Conconully.

County has no bonded debt.

Floating debt July 1, '99	$137,052	Equal. valuation, pers'al.	$556,476
Cash in treasury	14,535	Equal. valuation, railr'ds.	101,617
Net debt July 1, 1899	123,517	Total valuation 1898	941,466
Equal'd valuation, real	283,373	State & co. tax (p. $1,000) '98	$22·00
		Population in 1890 was	1,467

OLYMPIA.—C. S. REINHART, Mayor.

Olympia is situated in Thurston County.

LOANS—	When Due.
FUNDING BONDS—	
6s, J&J, $45,000, g	July 1, 1920
Subject to call after July 1, 1910	
6s, A&O, $155,000, g	Oct. 1, 1911
Interest is payable in New York.	
Bonded debt Aug. 17, '98	$200,000

Floating debt	$73,000
Total debt Aug. 17, 1898	273,000
Tax valuation 1897	2,102,000
Total tax (per $1,000) '97	27·00
Population in 1888 was	1,232
Population 1890 was	4,698
Population 1898 (est.)	4,800

TAX FREE.—All bonds issued by this city are exempt from taxation.

PACIFIC CO.—J. H. DALTON, Auditor.

County seat is South Bend.

LOANS—	When Due.
REFUNDING BONDS—	
6s, Nov., $33,000	Nov. 1, 1901
Subject to call before maturity.	
Bonded debt July 1, 1899	$33,000

Floating debt	$37,366
Total debt July 1, 1899	70,366
Tax valuation 1898	2,097,342
Total tax (per $1,000) '98	$18·40
Population in 1897 about	6,000

INTEREST is payable at the Bank of North America.

PIERCE CO.—W. D. C. SPIKE, Auditor.

The county seat is Tacoma.

LOANS—	When Due.
FUNDING BONDS, GOLD—	
6g, Apr. 2, $293,000, g	1914
Optional after 1904.	
6s, June, $200,000	June 1, 1911
Subj't to call after June 1, 1901	
FUNDING BONDS, GOLD—(Con.)—	
5s, May, $200,000	May 2, 1912
6s, June, 25,000	Dec. 1, 1910
6s, June, 23,000	Dec. 1, 1911
Subject to call after 10 years.	

Bonded debt July 1, '99	$741,000
Floating debt	71,874
Total debt	812,474
Tax valuation, real	25,447,617
Tax valuation, personal	4,26 ,573
Tax valuation, railroad	1,281,823
Total valuation 1898	30,992,013
Total tax (per $1,000) '99	$12·00
Population in 1890 was	50,940
Population 1895 (est.)	69,385

INTEREST and principal are payable at the Chase National Bank, New York.

TAX FREE.—Bonds are exempt from taxation when held by parties not residing in the State.

PORT ANGELES.—J. A. SMITH, City Clerk.

County seat of Clallam County. About $100,000 of street grading and other warrants heretofore included in floating debt have been declared illegal.

Bonded debt Jan. 1, '99	$86,000	Tax valuation, personal	$54,554
Floating debt	133,716	Total valuation 1898	620,112
Total debt	219,716	City tax (per $1,000) '98	$23·00
Sinking fund	15,000	Total rate (per $1,000) '98	48·30
Net debt Jan. 1, 1899	204,716	Population 1899 about	2,500
Tax valuation, real	565,558		

PORT TOWNSEND.—{D. H. HILL, Mayor. T. S. SMITH, Clerk.

This city is situated in Jefferson County.

LOANS—	When Due.
CITY BONDS—	
6s, J&J, $85,000 g	July 1, 1911
FUNDING BONDS—	
6s, M&N, 13,500	Dec. 1, 1915
Int. paid by Laidlaw & Co., N. Y.	
Bonded debt Sept. 1, 1899	$106,000
Floating debt	49,000

Total debt Sept. 1, 1899	$155,000
Total valuation 1896	1,663,000
City tax (per $1,000)	$7·80
Average school tax	3·00
Total tax (per $1,000) '98	30·95
Population in 1890 was	4,558
Population in 1899 (est.)	6,000

SAN JUAN CO.—WM. O. CLARK, Auditor.

County seat is Friday Harbor.

Bonded debt Jan. 1, 1899	$13,000	Tax valuation, real	$756,428
Floating debt	1,582	Tax valuation, personal	111,321
Total debt	14,582	Total valuation 1898	867,749
Cash on hand	2,451	Tax rate (per $1,000) '97	$25·00
Net debt Jan. 1, 1899	12,131	Population in 1890 was	2,072

SEATTLE.—{T. J. HUMES, Mayor. WILL H. PARRY, Comptroller.

Seattle is situated in King County.

LOANS—	When Due.
CONDEMNATION AWARD BONDS—	
5s, g, A&O, $220,000 g	Apr. 1, 1912
FUNDING BONDS—	
5s, J&J, $460,000	July 1, 1911
5s, g, A&O, $135,000 g	July 1, 1913
5s, g, J&J, $495,000 g	July 1, 1913
GENERAL BONDS—	
5s, g, A&O, $240,000 g	Apr. 1, 1912
JUDGMENT BONDS—	
5s, g, A&O, $275,000 g	Apr. 1, 1912

LOANS—	When Due.
SEWER BONDS—	
5s, g, J&J, $190,000 g	July 1, 1912
5s, g, J&J, 250,000 g	July 1, 1913
SEWER TUNNEL BONDS—	
5s, g, J&J, $95,000 g	July 1, 1913
WATER BONDS—	
5s, g, J&J, $205,000 g	July 1, 1912
WATER AND SEWER BONDS—	
5g, J&J, $955,000 g	July 1, 1910

INTEREST is payable in New York, and also at the office of the City Treasurer in Seattle. All interest is provided for by special tax levy.

TAX FREE.—All the bonds issued by this city are tax exempt.

TOTAL DEBT.—The following statement shows Seattle's bonded debt, including the water debt, the floating debt and the total city debt on each date named. The bonded debt Sept. 1, 1899, was $3,520,000.

	Jan. 1, 1899.	Jan. 1, 1898.	Jan. 1, 1896.
Bonded debt	$3,525,000	$3,530,000	$3,540,000
Floating debt (validated warrants) all called	.....	102	31,660
Total	$3,525,000	$3,530,102	$3,571,660
Water debt (included)	$1,050,000	$1,050,000	$1,050,000

The city has issued no warrants since 1893.

ASSESSED VALUATION.—The city's assessed valuation and total tax rate has been as follows.

Years.	Assessed Valuation. Real.	Personal.	Total.	Tax rate per $1,000
1898	$26,087,663	$5,479,054	$31,566,717	$22·50
1897	25,890,887	4,823,241	30,714,128	24·50
1896	27,026,055	4,106,579	31,132,634	26·85
1895	26,988,114	3,979,724	30,967,838	33·10
1891	38,386,755	6,239,740	44,626,495	.....
1890	.....	.....	26,340,000	.....

CITY TAX rate (per $1,000) for 1898 in the "old limits" was $9·00; in the "new limits" it was $7·00.

POPULATION.—The population in 1890 was 42,837; in 1880 was 3,533; in 1899 (estimated) 90,000.

SEATTLE SCHOOL DISTRICT NO. 1.—

This school district is in King County and includes the city of Seattle.

Bonded debt Sept. 26, '99	$750,000	Value of school prop'ty	$750,000
Tax valuation, 1899	32,263,292	Population 1899 (est'd)	85,000

SKAGIT COUNTY.—GRANT NEAL, Auditor.

County seat is Mount Vernon.

LOANS—	When Due.
FUNDING BONDS—	
6s, Dec., $100,000	Dec. 1, 1913
Subject to call after 10 years.	
Interest is payable in New York.	
Bonded debt July 1, '99	$100,000
Floating debt (net)	57,361
Total debt	157,361

Tax valuation, real	$5,655,597
Tax valuation, personal	646,393
Tax valuation, railroads	680,590
Total valuation 1898	6,982,580
Real valuation (about)	18,000,000
Total tax (per $1,000) '98	$17·00
Population in 1890 was	8,747
Population in 1898 (est.)	12,000

SNOHOMISH CO.—T. E. HEADLEE, Auditor.

County seat is Everett.

LOANS—	When Due.
FUNDING BONDS—	
6s, ..., $115,000, g	Feb. 1, 1902
($11,500 due yrly) to Feb. 1, 1911	
6s, ..., $35,000, g	Mar. 1, 1914
ROAD AND BRIDGE BONDS—	
5s, ..., $80,000, g	
Bonded debt July 1, '99	$230,000
Floating debt	199,368
Total debt July 1, 1899	429,368

Cash on hand	$21,790
Net debt July 1, 1899	407,578
Tax valuation, real	4,848,745
Tax valuation, pers'l	1,419,619
Tax valuation, railr'ds	1,324,242
Total valuation 1898	7,692,606
State & co. tax (per M.) '98	$18·00
Population in 1890 was	8,514
Population in 1896 (est.)	20,000

SPOKANE.—VICTOR M. SMITH, Comptroller.

This city is situated in Spokane County.

LOANS—	When Due.
FUNDING BONDS—	
6s, A&O, $700,000	Oct. 1, 1911
5½s, F&A, 300,000	Feb. 1, 1918
PARK BONDS—	
5s, F&A, $10,000,	Aug. 1, 1908
WATER BONDS—	
6s, ..., $70,000	Dec. 1, 1908
6s, A&O, 500,000	Oct. 1, 1911
5s, ..., 50,000	Sept. 1, 1914
WATER WARRANTS—	
6s, J&J, $333,000	1900 to 1917
(Part due yearly on Jan. 1.)	
Bond'd debt Aug. 1, '99	$1,630,000

Floating debt	$352,304
Total debt	1,982,304
Cash on hand	143,768
Net debt Aug. 1, 1899	1,838,536
Improvem't bonds (ad'l)	*78,530
Water warrants (addit'l)	333,000
Tax valuation, real	14,491,166
Tax valuation, pers'al	4,053,151
Total valuation 1898	18,544,317
City tax rate (p. $1,000) '98	$12·00
Total tax rate (per $1,000)	30·00
Value of water-works	$1,000,000
Population in 1890 was	19,922
Population in 1899 (est.)	43,000

*Improvement bonds are not considered city debt, being payable by special assessment.

INTEREST and principal of the bonds are payable in gold at the office of the United States Mortgage & Trust Co., New York.

SPOKANE CO.—H. H. HUBBARD, Auditor.

County seat is Spokane.

LOANS—	When Due.
COURT HOUSE & JAIL BONDS—'93	
6s, Nov., g., $250,000	Nov. 1, 1913
FUNDING BONDS—1892-3—	
6s, Jan., g., $183,000	Jan. 1, 1912
6s, Nov., g., 50,000	Nov. 1, 1913
Interest is payable in Spokane.	

Bonded debt July 1, '99	$483,000
Floating debt	234,253
Total debt July 1, '99	717,353
Total valuation 1898	26,190,788
State & co. tax (per M.) '98	$13·00
Population in 1890 was	37,487
Population in 1899 (est.)	44,000

SPRAGUE.—M. CLINTON, Treasurer.

Sprague is in Lincoln County. The reduction in the assessed valuation of this town is on account of the destruction of the Northern Pacific RR. shops. Instead of re-building in Sprague the new shops were located at Spokane.

LOANS—	When Due.
ELECTRIC-LIGHT AND WATER—	
6s, J&J, $35,000	July 1, 1912
Bonded debt April 1, 1899	$35,000
Water debt (included)	17,500
Floating debt	20,000

Total debt April 1, 1899	$85,000
Total valuation 1895	507,683
Total valuation 1898	188,000
Total tax 1896 (per $1,000)	$32·66
Population in 1890 was	1,689
Population in 1899 (est.)	500

INTEREST is payable in Boston, Mass.

STEVENS CO.—D. C. ELY, Auditor.

County seat is Colville.

LOANS—	When Due.
CURRENT EXP. AND FUNDING—	
6s, ..., $55,000	20 years
Bonded debt July 1, 1899	$55,000
Floating debt	142,912
Total debt July 1, 1899	197,912
Cash in various funds	20,586
Net debt July 1, 1899	177,326

Tax valuation, real	$1,717,842
Tax valuation, personal	823,655
Tax valuation, railr'ds.	625,943
Total valuation 1898	3,167,440
State and county tax (per $1,000) 1899	$20·00
Population in 1895 (est.)	6,000
Population in 1890 was	4,341

TACOMA.—{JOHNSON NICKEUS, Mayor. ALFRED LISTER, Comptroller.

Tacoma is the county seat of Pierce County. About $1,000,000 of city warrants (principal and interest) which have been in litigation have been declared legal. See Vol. 69, p. 92. Arrangements are now being made to fund them into bonds. They are not included in the statement of indebtedness below.

LOANS— *When Due.*
BRIDGE BONDS—
5g., J&D, $100,000,g.June 1, 1913
CITY HALL BONDS—
6g., A&O, $200,000,g.Apr. 15, 1911
FUNDING BONDS—
6g., A&O, $350,000,g.Apr. 15, 1911

LOCAL IMPROVEMENT BONDS—
8s, Oct. 4....$11,515..Oct. 4, 1900
(Payable $\frac{1}{5}$ yearly.)
8s, June 17, $4,980..June 17,1908
(Payable $498 yearly.)
WATER AND LIGHT BONDS—
5g., J&D, $2,080,000,g.J'ne 1,1913

PAR VALUE.—Bonds are for $1,000 each, except local improvement bonds, which are for $50 each.

INTEREST on the City Hall and funding bonds is payable at the office of the Mercantile Trust Company, New York; on the water and light bonds at the American Exchange Bank, N. Y., on the bridge bonds at the National Union Bank, N. Y.; on the improvement bonds at the office of the City Treasurer.

TOTAL DEBT.—The following statement shows Tacoma's total bonded debt, the floating debt, the sinking funds held by the city, and the net debt, on each of the dates indicated. The $16,495 of local improvement bonds, not included in the totals, are not city obligations but liens on the property benefited.

	Aug. 1, '99.	*Jan.* 1, '99.	*Sept.* 1, '97.	*July* 1, '96.
Bonded debt	$2,730,000	$2,730,000	$2,730,000	$2,730,000
Floating debt	1,296,545	843,745	870,601	761,246
Total debt	$4,026,545	$3,573,745	$3,600,601	$3,491,246
Sinking fund assets	35,849	21,406	21,406	21,414
Net debt	$3,990,696	$3,552,339	$3,579,195	$3,469,832
Water debt (included in total)	$2,080,000	$2,080,000	$2,080,000	$2,080,000

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows:

Years.	*Assessed Valuation.* Real.	Personal.	Total.	*City Tax* Per $1,000
1898	$19,834,635	$3,301,812	$23,136,447	$12 00
1897	24,209,775	2,490,658	26,700,433	11 00
1896	24,052,086	2,453,145	26,505,231	11 00
1895	22,849,490	3,603,322	26,452,812	13 50
1894	36,693,986	.....	.....	5 00
1893	37,553,445	4,070,030	41,623,475	10 00

The total tax rate for 1898 was $27 00 per $1,000, and includes State tax, $5 40; county tax, $6 60; city tax proper, $12 00, and school tax, $3 00. The uncollected taxes for the years 1892 to 1898, inclusive, amount to $298,703.

POPULATION.—The population in 1890 was 36,006; in 1880 it was 1,098. According to local estimate the population for 1899 was 55,000.

TACOMA SCHOOL DISTRICT NO. 10.—G. F. WHITTY, Secretary.

LOANS— *When Due.*
BUILDING BONDS—GOLD:
6s, ..., $100,000.....Feb. 1, 1900
6s, F&A, 86,000.....Aug. 1, 1911
FUNDING BONDS—GOLD:
6s, F&A, $64,000.....Aug. 1, 1911
6s, ..., 60,000.....Oct. 1, 1913

Bond. debt July 1, 1899. $310,000
Floating debt..... 126,625
Total debt July 1, 1899.. 436,625
Tax valuation 1899....26,136,447
Tax rate (per $1,000) 1898..$3·00

THURSTON CO.—R. A. GRAHAM, Auditor.

County seat is Olympia.

LOANS— *When Due.*
COURT HOUSE BONDS—
6·04s, ...,$30,000..Nov. 1, 1911
Subject to call after 1901.
6s, ...,$20,000..Sept. 1, 1912
Subject to call after 1902.
5s, April, $100,000 ...Apr. 1, 1911
Subject to call after 1901.
FUNDING BONDS—
6s, ..., $75,000.....May 1, 1909
Subject to call after May 1, 1904
Interest payable in N. Y. City and Olympia.

Bonded debt July 1, '99 $225,000
Floating debt..... 132,825
Total debt..... 357,825
Cash and sinking fund. 29,526
Net debt July 1, 1899.. 328,299
Tax valuation, real 4,462,136
Tax valuat'n, personal. 707,551
Total valuation, railr'ds 614,351
Total valuation, 1898... 5,784,038
Tax valuation 95% of actual value.
State & Co. tax (per M.)'98..$12·66
Population in 1890 was..... 9,675
Population in 1899 (est.)...12,500

VANCOUVER.—{A. B. EASTMAN, Mayor. {E. M. SCANLON, Treasurer.

This city is situated in Clark County.

LOANS— *When Due.*
GOLD BONDS—
6s, M&S, $55,000....Mar. 2, 1911
6s,..... 20,000.....1915
Total debt Aug. 1, 1899....$75,000
Cash assets..... 2,500

Net debt Aug. 1, 1899... $72,500
Tax valuation '98 about.2,000,000
Total tax rate (per M.) '98..$20·00
Population in 1890 was.....3,545
Population in 1899 (est.).....5,000
Interest is payable in New York.

Both principal and interest of these bonds is payable in gold.

WALLA WALLA CO.—{J. W. MCGHEE, Jr., Tr. {C. N. MCLEAN, Aud.

County seat is Walla Walla.

LOANS— *When Due.*
FUNDING BONDS—
5s, Ann., $80,000 1910
(Subject to call after 1900.)
Interest payable at Walla Walla.
Bonded debt July 1, 1898..$80,000
Floating debt..... 53,894
Total debt July 1, 1898....133,894

County & road funds.....$29,586
Net debt July 1, 1898.....103,308
Tax valuation, real.....6,036,300
Tax valuation, personal.1,990,247
Total valuation 1898....8,026,547
State & co. tax (per M), '98.$16·00
Population in 1898 (est.)....14,000
Population in 1890 was.....12,224

WHATCOM CO.—ALEX. VAN WYCK, Auditor.

County seat is New Whatcom.

FUNDING BONDS—
6s, ..., $200,000.....
5s, ..., 11,500.....
Bonded debt July 1, '99..$211,500
Floating debt..... 351,434
Total debt July 1, 1899.. 562,934
Cash on hand..... 21,491
Net debt July 1, 1899.... 531,643

Tax valuation, real.....$6,248,908
Tax valuation, personal 957,738
Tax valuation, railroads 717,577
Total valuation 1898... 7,924,223
State & Co. tax (p.$1,000)'98 $17·00
Population in 1892 was.....16,565
Population in 1890 was.....18,591

WHITMAN CO.—JOHN F. CORNER, Auditor.

County seat is Colfax. The county is now on a cash basis, floating debt having been paid off.

LOANS— *When Due.*
FUNDING BONDS—
5s,g.,Apr. 1, $200,000,g.Apr. 1, '12
Optional after Apr. 1, 1902
Interest payable in New York City.
Total debt July 1, 1899.. $200,000

Tax valuation real. .. $7,678,913
Tax valuation, personal.. 2,613,335
Tax valuation, railr'ds.. 1,532,525
Total valuation 1898...11,824,773
State & co. tax (per M.) '98.$14·00
Population in 1898 (est.)....30,000
Population in 1890 was....19,109

YAKIMA COUNTY.—E. E. KELSO, Auditor.

County seat is North Yakima.

LOANS— *When Due.*
COUNTY BONDS—1892.
5½s, Sept., $75,000..Sept. 1, 1912
Subject to call after ten years.
FUNDING BONDS—
4½s, Oct. 1, $92,000..Oct. 1, 1919
REDEMPTION BONDS—1888.
6s, J&J, $80,000..Oct. 1, 1908
Subject to call after ten years.
Interest is payable in New York and San Francisco.

Bonded debt Jan. 1, '99. $155,000
Floating debt..... 77,847
Total debt 232,847
Tax valuation, real.....4,193,853
Tax valuation, personal.1,205,428
Tax valuation, railroads.1,051,259
Total valuation 1898....6,450,540
State & co. tax (per M) 1898.$14·00
Population in 1890 was.... 4,429
Population in 1899 (est.)...12,000

State of Nevada.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act March 2, 1861) - March 2, 1861
Admitted as a State (Act March 21, 1864) - Oct. 31, 1864
Total area of State (square miles) - - - 112,090
State Capital - - - - - - Carson City
Governor (till Tues. aft. 1st Mon. Jan. 1903) - R. Sadler
Secretary of State (till Tues. aft. 1st Mon. Jan. '03) E. Howell
Treasurer (till Tues. aft. 1st Mon. Jan. '03) - D. M. Ryan

Legislature meets biennially in odd years on the third Monday in January, and sessions are limited to sixty days.

HISTORY OF DEBT.—For history of State debt see STATE AND CITY SUPPLEMENT of April, 1894, page 150. The details of the debt are as given below.

LOANS— NAME AND PURPOSE.		*Interest.* P. Ct.	*Payable.*	*Principal.* When Due.	Outstand'g.
School bonds*	Apr. 1, 1879....	5	J & J	Irredeemable	$380,000
do	Sept. 1, 1891....	4	J & J	Sept. 1, 1901	15,000
do	Nov. 1, 1891....	4	J & J	Nov. 1, 1901	20,000
do	Sept. 30, 1893....	4	J & J	Sept. 30, 1903	10,000
do	Oct. 31, 1893....	4	J & J	Oct. 31, 1903	10,000
do	Apr. 1, 1895....	4	J & J	Apr. 1, 1915	35,000
do	Sept. 2, 1895....	4	J & J	Sept. 2, 1905	20,000
do	Oct. 31, 1895....	4	J & J	Oct. 31, 1905	20,000
do	Nov. 30, 1895....	4	J & J	Nov. 30, 1905	8,000
do	Apr. 7, 1897....	4	J & J	Apr. 7, 1917	11,764
do	June 21, 1897....	4	J & J	June 21, 1917	5,000
do	Aug. 1, 1897....	4	J & J	Aug. 1, 1907	25,000
do	Aug. 1, 1897....	4	J & J	Aug. 9, 1917	3,000
do	Sept. 1, 1897....	4	J & J	Sept. 1, 1917	1,000
do	Oct. 31, 1897....	4	J & J	Oct. 31, 1907	10,000
do	Nov. 30, 1897....	4	J & J	Nov. 30, 1907	3,000
do	Nov. 30, 1897....	4	J & J	Nov. 30, 1917	3,000
University bonds,†	Feb. 28, 1890	4	J & J	Feb. 28, 1900	10,000
do	June 11, 1890	4	J & J	June 11, 1900	10,000
do	Nov. 11, 1890	4	J & J	Nov. 11, 1900	3,000
do	1893.....	4	J & J	1903	4,000
do	1894.....	4	J & J	1904	2,000
do	Oct. 1, 1895	4	J & J	Oct. 1, 1905	5,000
do	Apr. 1, 1896	4	J & J	Apr. 1, 1906	3,000
do	May 7, 1897	4	J & J	May 7, 1907	1,000
do	June 21, 1897	4	J & J	June 21, 1907	1,000
State University fund, 1893-4.		4	J & J	1903-1904	11,000
do	do Mar. 30, '95	4	J & J	Mar. 30, 1905	3,000
do	do June 1, '95	4	J & J	June 1, 1905	5,000
do	do Oct. 1, '95	4	J & J	Oct. 1, 1905	1,000
do	do July 1, '96	4	J & J	July 1, 1906	2,000
do	do May 7, '97	4	J & J	May 7, 1907	1,000
do	do June 21, '97	4	J & J	June 21, 1907	600
do	Jan. 22, 1898.	4	J & J	Jan. 22, 1908	10,000

* These various bonds are all held by the State School Fund.
† These various bonds are all held by the University Fund 90,000 Acre Grant.

PAR VALUE OF BONDS.—Bonds are in pieces of $1,000 each.

TOTAL DEBT, ETC.—The subjoined statement shows the total debt of the State (exclusive of the irredeemable bond for $380,000) and the cash in the State Treasury applicable to the payment of the same on January 1 of each of the last four years.

	Jan. 1, '99.	*Jan.* 1, '98.	*Jan.* 1, '97.	*Jan.* 1, '95.
The total debt (exclusive of $380,000 bond)	$287,364	$292,274	$227,000	$157,629
Cash in treasury	136,099	.....	134,746	146,065
Net debt	$151,265	.....	$92,254	$11,564

ASSESSED VALUATION.—The following statement shows the assessed valuation of real and personal property in the State and the net proceeds of mines for the years indicated:

Years.	*Real Estate.*	*Personal Property.*	*Net Proceeds of Mines.*	*Total Assessment.*
1898	$16,364,656	$6,822,555	$330,034	$23,517,245
1897	16,639,662	6,408,534	449,050	23,497,248
1896	16,932,837	6,173,296	352,334	23,106,134
1895	15,586,644	7,969,077	167,739	23,723,561
1890	16,934,721	7,728,663	686,709	25,350,093
1885	17,062,944	9,400,344	939,336	27,402,624
1880	17,742,714	9,855,944	4,496,738	32,095,396
1875	15,502,392	13,737,472	17,003,869	46,243,733
1870	11,320,113	8,377,995	5,910,398	25,608,506
1865	.....	.....	3,286,672	21,984,947

The State tax rate (per $1,000) for 1898 was $9·20.

DEBT LIMITATION.—Nevada has in its Constitution limited the *State* to a nominal indebtedness, except for the purpose of "defraying extraordinary expenses" arising from invasion, war, etc.; and in such cases the law shall provide an annual tax sufficient to pay the interest semi-annually and the principal within twenty-years. Further the State is forbidden ever to assume the debt of any county, city, etc., or to donate or loan its money or credit, or to subscribe to the stock of any company, etc.

Counties, cities, towns etc. cannot become stockholders in any company, or loan its credit, etc. But other than that the Constitution omits to put any limit on county, city, etc., debts; but provides that the Legislature shall make general laws restricting their borrowing power. The Constitutional provisions referred to are as follows:

ARTICLE IX., SECTION 3. [*State debt limited.*] For the purpose of enabling the State to transact its business upon a cash basis from its organization, the State may contract public debts, but such debts shall never in the aggregate, exclusive of interest, exceed the sum of three hundred thousand dollars, except for the purpose of defraying extraordinary expenses, as hereinafter mentioned. Every such debt shall be authorized by law for some purpose or purposes, to be distinctly specified therein, and every such law shall provide for levying an annual tax sufficient to pay the interest semi-annually and the principal within twenty years from the passage of such law, and shall specially appropriate the proceeds of said taxes to the payment of said principal and interest; and such appropriation shall not be repealed, nor the taxes be postponed or diminished, until the principal and interest of said debts shall have been wholly paid. Every contract of indebtedness entered into or assumed by or on behalf of the State, when all its debts and liabilities amount to said sum before mentioned, shall be void and of no effect, except in cases of money borrowed to repel invasion, suppress insurrection, defend the State in time of war, or, if hostilities be threatened, to provide for the public defense.

SECTION 4. [*State prohibited from assuming debts of cities, &c.*] The State shall never assume the debt of any county, town, city, or other corporation whatever, unless such debts have been created to repel invasion, suppress insurrection or to provide for the public defense.

ARTICLE VIII., SECTION 9. [*State shall not loan its money or credit &c.*] The State shall not donate or loan money or its credit, subscribe to or be interested in the stock of any company, association or corporation, except corporations formed for educational or charitable purposes.

ARTICLE XVII., SECTION 7. [*State to assume debts of the Territory.*] All debts and liabilities of the Territory of Nevada lawfully incurred, and which remain unpaid at the time of the admission of this State into the Union, shall be assumed by and become the debt of the State of Nevada *Provided*, That the assumption of such indebtedness shall not prevent the State from contracting the additional indebtedness, as provided in section 3 of article 9 of this Constitution.

ARTICLE VIII., SECTION 10. [*County, city, town &c. not to be stockholders, &c.*] No county, city, town, or other municipal corporation, shall become a stockholder in any joint-stock company, corporation or association whatever, or loan its credit in aid of any such company, corporation or association, except railroad corporations, companies or associations.

SECTION 8. [*Cities and towns to be restricted by general laws*]. The Legislature shall provide for the organization of cities and towns by general laws; and restrict their powers of taxation, assessment, borrowing money, contracting debts, and loaning their credit, except for procuring supplies of water.

POPULATION OF STATE.—Though Nevada has some good grazing land, the mining industry, more particularly silver mining, has had chief attention, and with the decline of this, population has also declined, the Census of 1890 showing a total of only 45,761 persons, against 62,266 in 1880. The famous Comstock lode is located within Nevada, but the silver production of the State has greatly fallen off in recent years. The full record of population is as follows:

1890.....45,761 | 1880.....62,266 | 1870.....42,491 | 1860.....6,857

CITIES, COUNTIES AND TOWNS
IN THE
STATE OF NEVADA.

HUMBOLDT CO.—J. J. HILL, Auditor.

The county seat is Winnemucca.

LOANS—	When Due.
COURT HOUSE BONDS—	
7s, J&J, $52,000	Dec. 31, 1913
Subject to call after 3 years.	
Bonded debt Jan. 1, 1899	$52,000
Floating debt	4,948
Total debt Jan. 1, 1899	56,948
Cash in treasury	43,979

Tax valuation, real	$2,366,690
Tax valua., personal	1,168,656
Total valuation 1898	3,535,346
Assessment about $\frac{3}{5}$ actual value.	
Total tax (per $1,000) '98	$22·20
Population in 1890 was	3,434
Population in 1880 was	3,480
Population in 1899 (est.)	5,200

INTEREST is payable at Winnemucca.

TAX FREE.—The county's bonds are exempt from taxation.

LANDER COUNTY.—T. H. DALTON, Treas.

The county seat is Austin.

LOANS—	When Due.
RAILROAD BONDS—	
6s, April, $57,000	
(Subject to call.)	
Floating debt	$256
Total debt Jan. 1, 1899	57,256

Cash in treasury	$32,273
Tax valuation, real	996,168
Tax valuation, personal	310,234
Total valuation 1897	1,306,403
Total tax (per $1,000) '97	$22·20
Population in 1890 was	2,266

INTEREST is payable at German American Bank, New York

LINCOLN COUNTY.—J. A. NESBITT, Treas.

The county seat is Pioche.

Bonded debt Jan. 1, 1899	$583,135
Floating debt	18,306
Total debt Jan. 1, 1899	601,441
Cash in treasury	15,640
Tax valuation, real	413,507

Tax valuation, personal	$126,713
Total valuation 1897	540,220
Total tax (per $1,000), '97	$39·00
Population in 1890 was	2,466
Population 1896 about	3,800

LYON COUNTY.—A. J. LOFTUS, Treasurer.

County seat is Dayton. Bonds are tax exempt.

LOANS—	When Due.
5½s,	$20,000 1919
Subject to call after 1904.	
Bonded debt Jan. 1, 1899	$20,000
Floating debt	200
Total debt Jan. 1, 1899	20,200
Cash in treasury	11,000

Tax valuation, real, '97	$828,018
Tax valuation, per., '97	312,138
Total valuation 1898	1,075,383
State & Co. tax (per M) '99	$24·00
Population in 1890 was	1,987
Population in 1899 (est.)	1,900

NYE COUNTY.—T. WARBURTON, Treasurer.

Belmont is the county seat.

Total debt Jan. 1, 1899	$42,242
Cash in treasury	8,227
Tax valuation, real	172,335
Tax valuation, personal	202,942

Total valuation 1897	$375,277
Assessment is ¾ actual value.	
Total tax (per $1,000) '97	$27·20
Population in 1890 was	1,290
Population in 1880 was	1,875

OPTIONAL.—Bonds are subject to call.

RENO.—D. B. BOYD, Treasurer, Washoe County.

Reno is governed by the Board of Washoe County Commissioners.

LOANS—	When Due.
SCHOOL BUILDING—	
6s, J&J, $4,000	1900-1903
($1,000 due yearly on Jan. 1.)	
6s, Jan. 1, $6,000	1900-1905
($1,000 due yearly on Jan. 1.)	
SEWER BONDS—	
6s, Dec. 30, $10,000	1899-1908
($1,000 due yearly on Dec. 30.)	
6s, Dec., $3,500	1899-1905
($500 due yearly in Dec.)	
PARK FUND—	
5s, Dec., 2,500	1899-1905
($1,000 due yearly on Dec. 1.)	
UNIVERSITY BUILDING—	
6s, J&J, $13,000	1899-1911
($1,000 due yearly on Jan. 1.)	

Total debt Aug. 1, '98	$44,000
Tax valuation 1898	1,731,563
City tax (per $1,000) '98	$10·00
Population in 1890 was	3,563
Population in 1880 was	1,302
Population in 1898 (local est.)	4,200

All bonds are payable in gold, except the school 6s of 1905, which are payable in "lawful money."

INTEREST AND PRINCIPAL of all bonds is payable at the office of the County Treasurer.

BONDS of Reno are exempt from taxation if held outside the State.

ASSESSMENT.—Real estate is assessed at about $\frac{7}{10}$ actual value, and personal property at about 4-5.

WHITE PINE CO.—J. B. WILLIAMSON, Treas.

The county seat is Ely.

LOANS—	When Due.
REDEMPTION BONDS—	
6s, July 1, $54,900	Jan. 1, 1913
Interest payable at Ely, Nevada.	
Bonded debt Jan. 1, 1899	$54,900
Floating debt	20,000
Total debt Jan. 1, 1899	74,900

Cash in treasury	$7,001
Tax valuation, real	254,075
Tax valuation, personal	274,710
Total valuation 1897	528,785
State & Co. tax (per M) '98	$36·80
Population in 1890 was	1,721
Population in 1889 (est.)	2,500

OPTIONAL.—Bonds are subject to call whenever there is $1,000 in the sinking fund.

TAX FREE.—All bonds issued by this county are tax exempt.

Debts and Resources

OF THE

STATES, CITIES AND TOWNS

IN THE

SOUTHERN STATES.

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State of Virginia.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State - - - One of Original Thirteen
Total area of State (square miles) - - - - - 42,450
State Capital - - - - - - - - - Richmond
Governor (term expires Dec. 31, 1901) - - J. Hoge Tyler
Secy. of C'wealth (term exp. *1900) - - - - J. T. Lawless
Auditor of Pub. Acc. (term exp. Jan. 1, 1900) Morton Marye
Treasurer (term expires *Jan. 1, 1900) - A. W. Harman, Jr.
Second Auditor (term exp. Jan. 1, 1900) - Josiah Ryland, Jr.

Legislature meets biennially in odd years on the first Wednesday in December, and sessions are limited to 90 days, but may be extended for a further period not exceeding 30 days, provided three-fifths of the members elected to each house concur.

* These officials are elected by the General Assembly and hold office for two years.

STATE DEBT.—For a detailed report of the Virginia debt as it stood prior to 1892, and for the history of the recent settlement made by and between the Virginia Debt Commission and the Bondholders' Committee, see the STATE AND CITY SUPPLEMENT of April, 1893, pages 151 and 152. Other items of interest with reference to the Virginia debt will be found in the CHRONICLE as follows: Vol. 56, p. 636, 802; V. 57, p. 155, 190, 565, 733, 950, 1053; V. 58, p. 232, 274, 315, 357.—V. 66, p. 392.—V. 67, p. 333.—V. 68, p. 196, 241.

At present Virginia's debt stands as shown below:

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Riddleberger Bonds, Act of 1882	3	J & J	July 1, 1932 Subject to call after 1900.	$6,329,554
Century bonds, dated 1891	2&3	J & J	July 1, 1991	18,001,922

NOTE.—On Sept. 19, 1899, $114,000 century bonds were purchased by the Sinking Fund for retirement.

The interest on the Century bonds is 2 per cent for the first 10 years (or until July 1, 1901,) and 3 per cent thereafter. Both issues are exempt from taxation.

Total amount of bonds issued under act of Feb. 20, 1892:

To Bondholders' Committee	$16,359,860
Deposited with Commissioners of sinking fund	1,645,420
	$18,005,280
Canceled	3,357
Total	$18,001,922
Total Act of Feb. 14, 1882	6,329,554
Total debt Sept. 1, 1899	$24,331,476

The Virginia Legislature re-enacted the Funding Act of Feb. 20, 1892, and under its provisions all old Virginia bonds were allowed to be brought in and funded into new Century bonds, upon the same terms as the Olcott settlement, provided they were presented for funding prior to December 31, 1896. By the Act of January 25, 1898, however, another opportunity to fund the bonds was given. By this Act bondholders had until July 1, 1898, to come in and accept the terms, and power was given the Commissioners of the Sinking Fund to extend the time until Dec. 31, 1898. Bonds were to carry interest from the semi-annual period next preceding the date of funding. Under the old law coupon bonds once converted into registered certificates were not re-convertible into coupon bonds, but the 1892 Act makes coupon and registered bonds interchangeable.

WEST VIRGINIA CERTIFICATES.—In the settlement of 1871 it was assumed that West Virginia should provide for one-third the principal and interest of the then existing debt, that is $15,239,370 out of the total debt of $45,718,112. To represent, therefore, West Virginia's share of bonds funded "deferred certificates" were issued. All efforts, however, to induce West Virginia to take recognition of these certificates have thus far been unavailing. In 1885 the holders of about $8,000,000 certificates united for the purpose of obtaining a compromise, and deposited their holdings with the Farmers' Loan & Trust Company, which gave its trust receipts therefor. This attempt came to nothing, and in 1890 Messrs. C. Satterthwaite & Sons, of No. 30 Throgmorton Street, London, E. C., started another movement to bring about a settlement.

An adjustment company, with the Mercantile Trust & Deposit Company of Baltimore at its head, was formed late in 1893 for the purpose of making an attempt at the settlement of the West Virginia certificates. See CHRONICLE, Vol. 57, page 819; Vol. 58, pages 51, 314 and 444. In August, 1898, another movement was started, this time under the leadership of Messrs. Brown Bros., with the same object in view, and that movement is now being vigorously pushed. The plan provides for ascertaining the exact amount of the old Virginia debt with which West Virginia is justly chargeable (subject to certain limitations), and then compromising that amount at the same percentage at which Virginia compromised the two-thirds of the original Virginia debt, namely, 60 per cent for principal and 30¼ per cent for interest. (See the editorial article in STATE AND CITY SUPPLEMENT for April, 1899.)

After about three-fourths of the old Virginia bonds had been surrendered, and "deferred certificates" been given to represent West Virginia's one third, under the acts of 1871 and 1879, these acts were repealed. The remaining bonds were refunded under other laws. These laws required a certificate to represent one-third the *principal* of the old bonds brought in for funding, but gave "non-interest-bearing certificates" to represent one-third the *interest* on old bonds. The following shows the amounts of each issue:

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
"Def'd certs." of 1871 and 1879*	6	J. & J.	Contingent.	$12,961,536*
Interest-bearing certs. of 1882	..	.....	.....	1,031,551
Non-int.-bearing certs. of 1882	..	.....	.....	744,970
Interest-bearing certs. of 1892	..	.....	.....	283,425
Non-int.-bearing certs. of 1892	..	.....	.....	316,308

* It is estimated that about $475,000 were issued under the act of 1879.

ASSESSED VALUATION.—The State's assessed valuation and tax rate have been as follows in the years indicated below.

Years.	Assessment of Real Estate.	Assessment of Personal Property.	Total.	Tax Rate per $1,000.
1898	$308,761,367	$100,046,014	$408,807,381	.....
1897	306,036,001	99,198,824	405,224,825	$4·00
1896	304,204,590	94,341,046	398,545,636	4·00
1895	313,182,340	83,132,476	396,314,816	.....
1893	306,200,638	93,838,414	400,039,052	4·00
1890	272,312,274	90,110,467	362,422,741	.....
1885	256,916,140	84,884,270	341,800,410	4·00
1880	234,272,951	70,391,018	304,663,969	.....

POPULATION—The population of Virginia has been as follows:

1890	1,655,980	1860	*1,596,318	1830	*1,211,405
1880	1,512,565	1850	*1,421,661	1820	*1,065,116
1870	1,225,163	1840	*1,239,797	1810	*974,600

* This includes population of the section now forming the State of West Virginia. Without West Virginia population was 1,219,630 in 1860; 1,119,348 in 1850; 1,015,260 in 1840; 1,034,481 in 1830; 928,348 in 1820; 869,131 in 1810; 801,608 in 1800 and 691,737 in 1790.

The proportion of the colored population was 41·76 per cent in 1880 and 38·70 per cent in 1890. In number blacks were 526,861 in 1850 and 548,907 in 1860, both including West Virginia; 512,841 in 1870, 631,616 in 1880, and 640,867 in 1890.

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF VIRGINIA.

ALEXANDRIA.—E. F. PRICE, City Auditor.

This city is the county seat of Alexandria County.

LOANS— *When Due.*
REGISTERED COUPON BONDS, 1872.
6s, J&J, $37,500.....July 1, 1902
REGISTERED COUPON BONDS, 1879.
3-65s, J&J, $760,800..July 1, 1909

INTEREST is payable in Alexandria and all the bonds carry tax receivable coupons.

TOTAL DEBT, ETC.—The subjoined statement shows Alexandria's total bonded debt, and the sinking fund, &c.

	Sept. 1,'99.	*Sept* 1,'98.	*Jan* 1,'98.	*Jan.* 1,'97.
Total bonded debt.....	$798,300	$798,300	$798,300	$798,300
Sinking funds.....	15,900	11,400	10,600	5,235
Net bonded debt....	$782,400	$786,900	$787,700	$793,065

The city has no water debt. Sinking fund receives about $4,500 yearly.

ASSESSED VALUATION.—The city's assessed valuation (about ⅔ of its actual value) and tax rate have been as follows:

Year.	*Real Estate.*	*Personal Property.*	*Total Assessed Valuation*	*City Tax per* $1,000
1898.....	$4,171,584	$1,024,625	$5,196,210	.....
1897.....	4,098,000	1,025,000	5,123,000	$17·10
1896.....	4,154,000	1,013,000	5,167,000	17·10
1895.....	4,060,000	1,036,000	5,096,000	17·10
1891.....	3,560,000	913,000	4,473,000	18·00

DEBT LIMITATION.—The Legislature in 1879 limited the city debt to amount existing when funded in 1879.

TAX FREE.—All bonds issued under the act of February 29, 1879, are exempt from city taxation.

POPULATION (about 67 per cent white and 33 per cent colored) in 1890 was 14,339; in 1880 was 13,659; in 1897 (estimated) 16,500.

ALLEGHANY CO.—J. J. HOBBS, Clerk.

Covington is the county seat.

LOANS— *When Due.*
REFUNDING BONDS—
5s, Jan., $18,000.....1900-1908
($2,000 yearly on June 1.)
Interest payable by County Treas.
Bonded debt Jan 1, 1899..$20,000

Total valuation 1898...$3,740,000
State & Co. tax (per M)'98..$11·00
School tax (per $1,000) '98. 2·00
Population in 1890 was. 9,283
Population in 1898 (est.)...12,500

AMHERST CO.—H. C. JOYNER, Treasurer.

County seat is Amherst C. H.

LOANS— *When Due.*
REFUNDING BONDS—
4½s, ... $40,000.....1918
Bonded debt Jan. 1, 1899..$40,700
Floating debt..... 1,000
Total debt Jan. 1, 1899.. 41,700
Tax valuation, real.....1,536,729

Tax valuation, personal. $353,403
Tax valuation railroads...430,344
Total valuation 1898....2,520,476
Assessment about ¾ actual value.
State & Co. tax (per M.)'98.$11·00
Population in 1890 was.....17,551
Population in 1899 (about).20,000

BEDFORD CITY—{J. L. CAMPBELL, Mayor. {J. M. DANIEL, Recorder.

(formerly Liberty).—In Bedford County.

LOANS— *When Due.*
WATER AND MARKET BONDS—
6s, M&N, $45,000.....1921
Subject to call after 1901.
6s, J&J, $45,000.....July 1, 1931
Subject to call after 1907.
ELECTRIC LIGHT BONDS—
5s, F&A, $3,500.....1909
Subject to call after Feb., 1901.
REFUNDING BONDS—
5s, ..., $80,000 1929
Subject to call after 1909.

Bonded debt Jan. 1, '99..$143,500
Floating debt..... 2,100
Total debt..... 145,600
Sinking fund..... 3,500
Net debt Jan. 1, 1899 ... 142,100
Water debt (included)... 100,000
Assessed valuation, real. 615,015
Assessed val'tion, pers'l. 206,406
Total valuation 1897..... 821,421
Total tax (per $1,000) '98..$17·00
Population in 1890 was.....2,897
Population in 1898 was.....3,000

INTEREST is payable in Bedford and coupons are tax receivable.

TAX EXEMPT.—The $45,000 bonds are exempt from municipal tax.

BERKLEY.—JOHN WHETSTONE, Chairman Finance Committee.—A town in Norfolk County.

LOANS— *When Due.*
6s, J&D, $50,000.....June 1, 1927
IMPROVEMENT BONDS—
6s J&J, $25,000.....July 1, 1928
Int. payable at Norfolk Nat. Bk.
Total debt Jan. 1, 1899....$75,000
Sinking fund..... 3,000

Net debt Jan. 1, 1899.. $72,000
Tax valuation 1898.... 1,520,458
Real valuation (est.)... 5,000,000
Total tax (per $1,000) '98. 19.00
Population in 1890 was.....3,899
Population in 1899 (est.).....6,000

BOTETOURT CO.—{J. B. BUHRMAN, Treasurer. {J. W. MATHEUY, Clerk.

County seat is Fincastle.

LOANS— *When Due.*
BRIDGE BONDS—
5s, Mar. 1, $8,000....Mar. 1, 1908
REFUNDING BONDS—
6s, Jan., $50,300.....Jan. 1, 1913
Subject to call.
Int. payable at Co. Treas. office.
Total debt Feb. 15, 1899..$58,300
Sinking fund..... 6,000

Net debt Jan. 1, 1899.... $52,300
Tax valuation, real.....2,211,940
Tax valuation, personal. 779,080
Tax valuation, RR. &c .1,182,226
Total valuation 1898....4,173,246
Assessment about ⅔ actual value.
State & co. tax (per M.) '98..$12·00
Population in 1890 was.....14,854
Population in 1899 about...15,000

BRISTOL.—J. D. MITCHELL, Chairman Finance Committee.

Bristol is in Washington County.

LOANS— *When Due.*
FUNDING BONDS—
5s, ... $15,000.....1928
Subject to call after 1908.
GENERAL IMPROVEMENT—
6s, M&N, $50,000.....1921
6s, M&N, 20,000.....1922
WATER WORKS:
6s, J&J, $34,500.....1923
Subject to call.

Total debt Feb. 1, 1899.. $119,500
Water debt (included)... 34,500
Tax valuat'n, real&RRs.1,095,749
Tax valuation, pers'l.... 337,500
Total valuation 1898....1,433,249
Assessment about ⅓ actual value.
City tax (per $1,000) 1898..$15·00
Population in 1890 was.....2,902
Population 1899 (est.).....5,500

INTEREST on the water-works bonds is payable at Lynchburg, Va., on the general improvement bonds at New York City.

CAMPBELL CO.—{JOHN W. CLAY, Treasurer. {S. C. GOGGIN, Clerk.

County seat in Rustburgh.
The figures for valuation and population given below are exclusive of the city of Lynchburg, which does not pay county taxes.

LOANS— *When Due.*
LYNCHBRG & DUR'M RR. BONDS.
4½s, M&S$97,000.....1937
Subject to call after Sept. 1, 1917
Ttal debt Jan. 1, 1899 .. $97,000

Total valuation 1898....$3,821,651
Total tax (per $1,000) 1898...11·00
Population in 1890 was ab't 23,000
Population in 1899 (est.)....25,000

INTEREST is payabe in Baltimore, Md.

CHARLOTTESVILLE.—W. T. JONES, Treas.

Charlottesville is the county seat of Albemarle County.

LOANS— *When Due.*
C. & O. REFUNDING BONDS—
5s, ..., $13,000.....Jan. 1, 1925
FUNDING BONDS—
6s, M&N, $11,500 ....May 1, 1928
Subject to call.
REFUNDING BONDS—
5s, ...,$142,000.....Jan. 1, 1936
Subject to call after 1906.
SCHOOL BONDS—
5s, ... $25,000.....Nov. 1, 1914
SEWERAGE BONDS—
5s, ..., $80,000.....Sept. 1, 1914

STREET BONDS—
5s, ..., $16,000.....Nov. 1, 1914
WATER BONDS—
5s, ... $12,000.....Apr. 1, 1938
Subject to call after 1908.
Bonded debt Jan. 1, '99 $299,500
Floating debt..... 2,300
Total debt Jan. 1, '99..... 301,800
Water debt (included)... 91,000
Total valuation 1898....2,364,643
Assessment about ⅔ actual value.
Tax rate (per $1,000) '98...$17·25
Population in 1890 was.... 5,591
Population in 1898 (est.)...10,000

INTEREST is payable in Charlottesville, Baltimore and New York.

CLARKE CO.—WM. A. BRADFORD, Treasurer.

County seat is Berryville.

LOANS.— *When Due.*
REFUNDING RAILROAD BONDS—
5s, J&J, $70,000.....June 1, 1900
Interest payable at Co. Treasury.
Total debt Feb. 4, 1899... $70,000
Sinking fund..... 6,400
Net debt Feb. 4, 1899..... 63,600

Tax valuation, real.....$2,083,298
Tax valuation, personal. 406,200
Total valuation 1898... 2,489,498
Assessment about ½ actual value.
Total tax (per $1,000) '98...$10·00
Population in 1890 was 8,071
Population in 1895 (est.).....8,000

DANVILLE.—{GEO. P. GEOGHEGAN, Treasurer. {BOBERT BRYDON, Auditor.

Danville is in Pittsylvania County. Neapolis (North Danville) was annexed to Danville July 1, 1896.

LOANS*— *When Due.*
CITY BONDS—
10s, J&J, $2,000.....1905
8s, J&J, 25,000.....1903
8s, J&J, 26,000.....1905
8s, J&J, 74,500.....1905
8s, J&J, 25,500.....1906
8s, J&J, 20,000.....1907
8s, J&J, 40,000.....1911
6s, A&O, 17,000.....1912
6s, J&J, 10,000.....1912
6s, J&J, 10,000.....1913
6s, J&D, 30,000.....1924
5s, J&D, 10,000.....1913
5s, J&J, 10,000.....1914
5s, A&O, 50,000†.....1916
5s, M&N, 100,000†.....1917

LOANS— *When Due.*
CITY BONDS (Continued)—
5s, M&S, 50,000†.....1920
5s, A&O, 10,000.....1922
5s, J&J, 25,000.....1923
5s, M&S, 7,500.....1924
5s, J&J, 100,000 1925
4s, J&J, 100,000 .....July 1, 1929
REFUNDING BONDS—
4½s, M&S, $100,000..Mar. 1, 1928
RAILROAD BONDS—
6s, J&J, $10,000 1899
6s, J&J, 50,000.....1910 to 1914
6s, F&A, 60,000 1912
6s, M&N, 30,000..... 1914
5s, J&J, 150,000 1920

* All the 5 per cent bonds (with the exception of $50,000 due in 1916) are subject to call ten years after their date of issue.
† The 5 per cent bonds due in 1916, 1917 and 1920 are tax exempt.

INTEREST is payable in Danville, and all coupons are tax-receivable.

TOTAL DEBT, ETC.—The city's bonded debt on Oct. 1, 1899, was $1,142,500, including $60,000 debt of Neapolis assumed upon annexation. The sinking fund receives yearly an amount equal to 1 per cent of the bonded debt of the city.

DEBT LIMITATION—The debt is limited by charter to $1,210,000.

ASSESSED VALUATION in 1899 of real estate was $6,817,305; personal property, $3,342,509; total, $10,159,814. Property is assessed at about 75 or 80% of actual value. Tax rate (per M.) in 1899 was $17·50.

POPULATION (about ⅓ white) in 1890 was 10,305; in '98 was 20,000.

FRANKLIN CO.—County seat is Rocky Mount.

Total debt (last returns) $163,000
Tax valuation, real..... 1,609,364
Tax valuation, personal. 387,911

Total valuation 1898...$1,997,275
Population in 1890 was.....24,985
Population in 1894 (est.)...28,000

FREDERICKSBURG.—{A. P. ROWE, Mayor. {J. P. CORBIN, Clerk.

This city is in Spottsylvania County.

LOANS— *When Due.*
BRIDGE BONDS*—
6s, J&J, $25,000 .....Jan., 1926
Subject to call after July, 1900
FUNDING BONDS—
7s, M&N, $119,420.....May, 1906
GAS WORKS BONDS—
6s, J&J, $25,000.....Jan. 1, 1920
Subject to call January, 1900.
WATER BONDS—
6s, J&J, $30,000 .....Jan., 1909

Total debt July 1, 1899.. $199,420
Sinking fund. 8,873
Net debt July 1, 1899... 190,546
Water debt (included)... 30,000
Tax valuation, real.....1,358,693
Tax valuation, personal. 523,420
Total valuation 1898....1,882,113
State & city tax (per M.) '98 $15·50
Population in 1890 was.....4,528
Population in 1899 (est.)....5,000

* These bonds are secured by a deed of trust on the iron bridge across the Rappahannock River at Fredericksburg.

INTEREST.—The coupons of the funding bonds are tax receivable.

TAX FREE.—The bridge bonds are exempt from taxation.

WATER WORKS.—The water works owned by the city are valued at $40,000. The city also owns the gas works.

HALIFAX COUNTY.—R. W. WATKINS, Chairman Board of Supervisors.

County seat is Houston.

LOANS— *When Due.*
REFUNDING BONDS—
4½s, J&J, $140,000...Jan. 1, 1928
Subject to call after 1918.
Interest is payable in Lynchburg.
Bonded debt Aug. 1, '99..$140,000
Sinking fund..... 1,200

Net debt Aug. 1, 1899... $138,800
Total valuation 1898....5,837,650
Assessm'nt about ¾ of actual value
State & Co. tax (per M.) '98..$7·50
Population in 1890 was 34,424
Population in 1899 (est.)...35,000

HARRISONBURG.—{D. M. SWITZER, Mayor. {D. S. LEWIS, Treasurer.

This place is in Rockingham County.

LOANS— *When Due.*
FUNDING BONDS—
5s, J&J, $70,000.....July 1, 1924
Subject to call July 1, 1914
WATER BONDS—
5s, M&N, $48,000.....Nov. 1, 1927
Subject to call after 1917.
Interest payable at Harrisonburg.
Total debt Jan. 1, 1899...$118,000

Water debt (included).... $73,000
Tax valuation, real..... 740,345
Tax valuation, personal. 445,830
Total valuation 1898....1,186,175
Assessment is ⅔ actual value.
Total tax (per $1,000) '98.. $18·30
Population in 1890 was.... 2,792
Population in1896 (census) 3,660
Population in 1899 (est.).....3,800

LEXINGTON.—S. O. Campbell, Treasurer.

County seat of Rockbridge County.

LOANS— *When Due.*

Refunding Bonds—
5s, J&J, $79,000.....July 1, 1924
Subject to call after July 1, 1904

Refunding Water Supply—
4s, A&O, $11,000.....Oct. 1, 1903
(Part subject to call every 6 mos.)
Total debt Oct. 10, '98.... $90,000

Water debt (incl.) about. $50,000
Tax valuation, real..... 848,955
Tax valuation, personal. 429,391
Total valuation 1897 1,278,346
Assessm't abt. 70 or 75 p.c. act. val.
Total tax (per $1,000)..... $17·30
Population in 1890 was.... 3,059
Population in 1880 was.... 2,771

TAX FREE.—The refunding bonds are exempt from corporation tax

INTEREST on all bonds payable at Lexington.

LYNCHBURG.—G. W. SMITH, Mayor. JOHN M. OTEY, Auditor.

Lynchburg is situated in Campbell County.

LOANS— *When Due.*

Funded Interest—1866 & 1871.
6s, J&J, $1,050.....1900
8s, J&J, 46,240.....1904-1905

General Expenses—1871.
8s, J&J, $50,000.....1905
3½s*, J&J, 30,000.....July 1, 1928

Lynchburg & Dan. RR.—1871.
6s, J&J, $186,500.....1901

Lynch. H. & N. C. RR.—1871.
5s,* J&J, $26,000.....1921
Subject to call.

Market House and Grounds.
8s, J&J, $18,443 1905
8s, J&J, 22,000 1907

Public Improvements—1892.
5s,* J&J, $101,800 1926
Subject to call in 1902.

Permanent Improve'nts—1896
5s,* J&J, $10,000.....1930

Redemption Bonds—1879—
5s,* J&J, $160,700.....1914

Refunding Bonds—
4½s, $425,000 1927

School Bonds—1871 and 1880.
8s, J&J, $19,000.....1905

Taxation Bonds—1866.
6s, J&J, $43,600.....1903

Va. & Tenn. RR. Bonds—
6s, J&J, $110,100.....1915

Water Bonds—
6s, J&J, $27,000.....1904
6s, J&J, 35,000.....1912
5s,* J&J, 99,000.....1915

* Exempt from taxation.

INTEREST on the Lynchburg & Danville RR. and on the refunding bonds is payable in Baltimore; on all other bonds interest is payable at the office of the City Treasurer, Lynchburg.

TOTAL DEBT- SINKING FUNDS, Etc.—

	*Feb.*1,'99.	*Feb.*1,'98.	*Feb.*1,'97.	*Feb.*1,'96.
Total funded debt....	$1,411,434	$1,395,989	$1,403,789	$1,720,342
Sinking funds.....	.....	.....	15,000	318,282
Net debt Feb. 1...	$1,411,434	$1,395,989	$1,388,787	$1,402,060

CITY PROPERTY.—The real and personal property of this city, as charged on the city's books, is valued as follows:

Property of Fire Department.....	$28,404
School property.....	102,537
Property of Water Department.....	402,654
Miscellaneous city property, real estate, etc.....	184,494
Total	$718,628

DEBT LIMITATION.—The city's debt is limited by its charter to 16 per cent of the taxable values as shown by the books of the Commissioner of the Revenue.

ASSESSED VALUATION.—The city's assessed valuation (about 90 per cent of cash value) and tax rate have been as follows:

Years.	*Real Estate.*	*Personal Property.*	*Tot. Assessed Valuation.*	*City Tax p.* $1,000.
1898.....	$7,847,655	$2,806,490	$10,654,155	$15·00
1897.....	7,800,565	2,400,000	10,200,565	15·00
1896.....	7,689,715	2,475,285	10,165,000	15·00
1895.....	8,575,495	2,748,325	11,321,826	15·00
1891.....	8,109,723	2,573,412	10,683,135	16·00
1881.....	5,237,635	1,617,640	6,855,275	15·00

POPULATION.—In 1890 population was 19,709; in 1880 it was 15,959; in 1870 it was 6,825; in 1899 estimated at 25,000.

MANCHESTER.—H. A. MAURICE, Mayor. J. W. BRONAUGH, Jr., Treasurer

Manchester is situated in Chesterfield County.

LOANS— *When Due.*

Alms House and Jail—
5s, J&J, 2,000 .....Jan. 1, 1927

Funding Bonds—
5s, J&J, 15,000.....Jan. 1, 1928

Sewer Bonds—
5s, M&N, $65,000.....May 1, 1929

Street Improvement—
8s, M&S, $2,500.....Sept. 1, 1911
6s, F&A, 2,000.....Aug. 1, 1910
5s, J&J, 125,000..... Jan. 1, 1924
5s, J&J, 15,000.....July 1, 1925

Refunding Bonds—
5s, $75,000.....1931
Subject to call after 1907.
5s, J&J, $40,000.....July 1, 1927
5s, J&J, 37,000 .....July 1, 1932

Water Bonds—
6s, J&D, $60,000g....Dec. 1, 1918
5s, J&J, 62,000.....July 1, 1928

Bonded debt Feb. 1, '99..$500,500
Floating debt 11,500
Total debt..... 512,000
Sinking funds..... 5,746
Net debt Feb. 1, 1899 ... 506,252
Tax valuation, real.....2,608,855
Tax valuation, personal. 324,451
Total valuation 1898....2,933,306
Assessment is 4-5 actual value.
State tax (per $1,000) '97-8...$5·00
City tax (per $1,000) '97-8...13·50
Average school tax..... 2·00
Sewer tax..... 2·00
Population in 1890 was.....9,246
Population 1896 (local est.).12,000

OPTIONAL.—All of the above bonds are subject to call ten years after date of issue excepting the 8s due 1911 and $60,000 of water bonds and $2,000 due in 1910.

INTEREST on the water bonds due in 1918 is payable at Baltimore, Md.; on all other bonds at the office of the City Treasurer.

DEBT LIMITATION.—The city's charter limits its debt to 20 per cent of the assessed valuation of real estate.

MECKLENBURG CO.—G. N. Wells, Treas.

County seat is Boydton.

LOANS— *When Due.*

Atlantic & Danville RR.—
4s, Sept. 1, $139,000..Sept. 1, 1899
(part each year) to Sept. 1, 1940
Interest payable in Boydton, Va.
Total debt Sept. 1, 1899..$139,000

Tax valuation, real.....$1,535,575
Tax valuation, personal 815,628
Total valuation 1898... 2,351,203
State & Co. tax (per M.) '98..$11·50
Population in 1890 was.... 25,359
Population in 1880 was.... 24,690

NEAPOLIS (NORTH DANVILLE).—

Neapolis was recently annexed to Danville, which see.

NEWPORT NEWS.—J. A. Massie, Clerk.

This city is in Warwick County.

LOANS— *When Due.*

Bridge Bonds—
4½s, ... $40,000..... 1928
Subject to call after 1918.

Court-House Bonds—
6s, M&N, $25,000.....

Improvement Bonds—
4s, F&A, $90,000..... 1929
(Subject to call after 1919.)

Sewer, School & Jail Bonds—
4½s, ..., $140,000...Apr. 1, 1928
(Subject to call Apr. 1, 1918.)

Fire Department Bonds—
5s, J&J, $10,000.....1906

Bonded debt July 1, '99. $305,000
Total valuation 1899....5,411,217
Assessed valuation, real.4,428,923
Assessed valua'n, per'l ..1,373,740
Total valuation 1898... 5,802,664
Assessment about ½ actual value.
Tax rate (per $1,000) 1899..$12·00
Population in 1890 was.... 4,449
Population in 1899 (est.)...20,000

INTEREST is payable at the City Treasurer's office; on the $140,000 bonds it is also payable at the Bank of New York, N. B. A., and on the $10,000 bonds at the First National Bank of Newport News.

NORFOLK.—H. S. Herman, Treasurer.

This city is in Norfolk County.

LOANS— *When Due.*

General Purposes—
5s, A&O, $115,000....Apr. 1, 1923
($98,000 coup. and $17,000 reg.)
5s, M&N, $100,000 (cou.).Nov., '24
4s, ..., 50,000 (reg.).June, '26
5s, M&S, 5,000(reg.)Sept., 1926
5s, M&S, 24,500(cou.)Sept, 1926
4s, M&N, 544,000 ...Nov. 1, 1929

Market House B'ld'g & Site—
5s, M&S, $75,000.....Sept., 1919
($45,000 coup. and $30,000 reg.)
5s, M&N, $70,000.....Nov., 1920
($66,500 coup. and $3,500 reg.)
4s, M&N, $40,000 (cou.).Nov.1,'28
($38,000 coup. and $2,000 reg.)

Park Bonds—
5s, A&O, $114,000 (cou.).Oct. 1922

Renewal Bonds—
6s, J&J, $114,900 (cou.)Jan., 1900
6s, A&O, 298,000(cou.) Oct., 1914
5s, A&O, 320,000..... Apr., 1911
($295,500 cou. and $20,500 reg.)
5s, J&J, $91,000..... Jan., 1912
($70,500 cou. and $20,500 reg.)
5s, J&D, $110,000..... June, 1913
($104,000 cou. and $6,000 reg.)
5s, M&S, $101,500 (c&r.) Mar., 1922
5s, J&D, 189,000.....June 1, 1923
($171,000 coup. and $18,000 reg.)
5s, J&D, 105,000 (c&r.).Dec., 1923
4s, M&N, 77,000 (cou.).Nov.1,'28

Ward Bonds—
5s, M&S, $7,000(cou.)Sept., 1919
5s, M&N, 4,000(reg.)Nov., 1920
5s, J&J, 20,000.....May, 1921
($15,000 cou. and $5,000 reg.)
5s, F&A, 20,000(cou.)Feb., 1922

Ward Bonds—(Contin'd)—
5s, A&O, $15,000(cou.)Oct., 1922
5s, M&S, 20,000(cou.)Sept., 1922
5s, J&J, 34,000(cou.)Jul. 1, 1922
5s, ..., 20,000(cou.)Feb., 1924
5s, ..., 5,000(cou.)July, 1924
5s, ..., 20,000(c&r.)Sept. 1924
5s, ..., 6,000(reg.)June, 1926
4s, ..., 52,000 (c&r).Nov., 1928
4s, ..., 180,000 (cou.).Dec. 1, '28
($163,000 coup. and $17,000 reg.)

Paving and Gen. Purposes—
6s, var., $36,100(reg.) Jan., 1900
6s, M&S, 202,700(cou.)Sept., 1900
5s, J&J, 40,000(cou.) Jan., 1914
5s, A&O, 30,000(cou.) Oct., 1914
5s, M&N, 55,000..... May, 1916
($42,500 coup. and $12,500 reg.)
5s, J&D, $14,000(cou.) June, 1916
5s, M&S, 37,500..... Sept., 1917
($27,500 coup. and $10,000 reg.)
5s, J&D, $35,000 .....Dec., 1917
($15,000 coup. and $20,000 reg.)
5s, J&D, $70,000..... June, 1919
($31,000 coup. and $39,000 reg.)
5s, M&N, $79,000..... Nov., 1920
($65,500 coup. and $13,500 reg.)
5s, M&S, $140,500(cou.) Mar., 1922

Water Bonds—
8s, M&N, $500,000.....May, 1901
($489,000 cou. and $11,000 reg.)
5s, M&N, $90,000.....May, 1914
($69,500 cou. and $20,500 reg.)
5s, M&N, $50,000(cou.)May, 1915
5s, J&J, 60,000(cou.)July, 1921
4s, M&N, 250,000 (cou.) Nov.1,'28

PAR VALUE.—The bonds are for $500 and $1,000.

TAX FREE.—All bonds are exempt from city tax.

INTEREST on $500,000 of 8 per cent water bonds, which are secured by a mortgage on the city water works, is payable in New York; on $573,700 coupon bonds in Baltimore; on all others in Norfolk.

TOTAL DEBT, SINKING FUNDS, Etc.—

	*Mar.*21, '99.	*Feb.* 10, '98.	*Feb.* 10, '97.
Total bonded debt.....	$4,095,150	$3,573,150	$3,570,700
Sinking funds.....	378,000	340,000	310,000
Net debt.....	$3,717,150	$3,233,150	$3,260,700
Water debt (included above)...	$950,000	$700,000	$700,000

CITY PROPERTY.—The city owns real estate valued in 1899 at $878,603 and also its water works valued at over 1¼ millions.

DEBT LIMITATION.—The city's debt is limited by its charter to 20 per cent of the assessed valuation of real and personal property.

ASSESSED VALUATION.—The city's assessed valuation (about ¾ of its cash value) and tax rate have been as follows:

Years.	*Real Estate.*	*Personal Property.*	*Tot. Assessed Valuation.*	*Total Tax p.* $1,000.
1898.....	$21,686,000	$3,877,370	$25,563,370	$21·00
1897.....	21,509,910	3,223,580	24,733,490	21·00
1896.....	21,220,090	*3,980,180	25,200,270	21·00
1895.....	20,062,930	2,531,540	22,594,470	21·00
1891.....	17,089,810	2,234,170	19,224,680	21·00
1887.....	12,094,205	1,642,820	13,737,025	21·00

*Included fiduciary funds since moved out of the State.

POPULATION.—In 1890 population was 34,871; in 1880 it was 21,966; in 1870 it was 19,229; in 1899 (est.), 65,000.

PAGE COUNTY.—County seat is Luray.

LOANS *When Due.*

Refunding Bonds of 1893—
5s, May 1, $79,000....May 1, 1913
Subject to call in 1903.
Interest is payable at Luray.

Bonded debt Feb. 1, 1898.$79,000
Total valuation 1898....2,468,720
Assessment ½ to ⅔ actual value.
Total tax (per $1,000)....$120·00
Population in 1890 was.... 13,092

PATRICK CO.—Chas. R. Martin, Clerk.

County seat is Stuart.

Total debt Oct. 1, 1899..	$117,000	Total valuation 1899...	$1,026,199
Tax valuation, real.....	756,023	Total tax (per M.) 1899.....	$15·30
Tax valuation, personal.	270,176	Population in 1890 was.....	14,147

PETERSBURG.—J. M. PLEASANTS, Mayor. G. B. GILL, Auditor.

Petersburg is in Dinwiddie County.

LOANS— *When Due.*

Appomattox River—
6s, J&D, $165,000 ....June 1, 1911

Central Lunatic Asylum—
6s, F&A, $15,000 .....Aug. 1, 1902

City Fund & Floating Debt—
8s, M&N, $150,000....Nov. 1, 1903
5s, M&S, 55,000....Mar. 1, 1923

Funding Bonds—
5s, M&N, $58,000.....May 1, 1936

Railroad Bonds—
6s, F&A, $71,000....Aug. 1, 1905
6s, J&J, 135,000....July 1, 1914
5s, F&A, 297,500....Aug. 1, 1929

Refunding Bonds—
5s, J&J, $194,500.... Mar. 1, 1935

School Building—
8s, A&O, $40,000....Mar. 1, 1903

Water Improvement—
5s, F&A, $80,000....Feb. 1, 1936

The bonds all carry tax-receivable coupons.

INTEREST on the refunding 5s is payable in Baltimore; on all other bonds in Petersburg.

BONDED DEBT on January 1, 1899, was $1,261,000; sinking fund, $295,021; net debt, $965,979; water debt (included) $80,000. The sinking fund receives yearly about $16,000.

TAX FREE.—All bonds are exempt from city tax.

DEBT LIMITATION.—The city's debt is limited by law to 22 per cent of its assessed valuation.

ASSESSED VALUATION.—The city's assessed valuation (about actual value) and tax rate have been as follows:

Years.	*Real Estate.*	*Personal Property.*	*Total Assessed Valuation.*	*City Tax per* $1,000
1899	$6,342,580	$3,426,875	$9,769,435	.....
1898	6,292,305	3,225,475	9,517,780	$16·00
1897	6,121,300	2,396,900	8,518,200	.....
1896	6,200,515	3,338,330	9,538,545	20·00
1894	6,218,855	3,980,575	10,199,430	19·00
1890	5,926,810	3,884,190	9,811,000	16·00
1889	6,593,300	3,816,700	10,410,000	16·00
1887	5,708,600	3,537,535	9,246,135	16·50

POPULATION.—In 1890, population 22,680; in 1880, 21,656; in 1899, estimated, 24,000.

PITTSYLVANIA CO.—G. H. VADEN, Treas.

County seat is Chatham. Interest payable in N. Y. City.

LOANS— *When Due.*
REFUNDING BONDS—
6s, M&S, $76,000.....Mar. 1, 1916
Total debt Feb. 1, 1899....$76,000

Total valuation 1898...$4,111,633
Total tax (per $1,000),'98..$13·00
Population in 1890 was....59,941
Population in 1880 was....52,589

PORTSMOUTH.—GEO. A. TABB, Treasurer.

Portsmouth is the county seat of Norfolk County.

LOANS— *When Due.*
ATLANTA & DANVILLE RR., 1890—
5s, J&J, $150,000.....Jan. 1, 1920
BUILDING BONDS.
5s, M&S, $35,000.....Sept. 1, 1924
CEMETERY BONDS—
5s, A&O, $15,000.....Apr. 1, 1912
Subject to call at any time.
5s, A.&O, $5,000.Apr. 1, 1913 & 15
Subject to call at any time.
CITY BONDS—
7·3s, J&J, $141,400...Jan. 1, 1900
FERRY BONDS—
5s, J&J, $25,000.....July 1, 1927
FLOATING DEBT, JAIL & STREET.
5s, J&D, $43,000.....June 1, 1922
PAVING BONDS*—
6s, J&D, $15,000....June 1, 1900

LOANS— *When Due.*
PAVING BONDS—(Con.)
6s, J&D, $12,000....June 1, 1901
6s, J&D, 13,500....June 1, 1902
5s, M&S, 24,000....Sept. 1, 1904
5s, J&D, 20,000....Dec. 1, 1906
REDEMPTION BONDS—
6s, J&J, $82,800.....July 1, 1918
5s, J&D, 14,500.....June 1, 1922
5s, M&N, 65,000.....May 1, 1924
5s, J&D, 22,000.....June 1, 1926
5s, J&D, 29,000 ....June 1, 1928
5s, J&D, 25,000....June 1, 1929
SCHOOL BONDS—
5s, F&A, $10,000.....Aug. 2, 1927
5s, J&J, 3,000.....Jan. 1, 1928
SEWER BONDS—
5s, M&S, $100,000 ...Sept. 1, 1924
5s, J&D, 15,000 ...Dec. 1, 1926

* A special tax amounting to ⅔ the cost of the work is levied on property benefitted by paving, and the money thus collected is set aside for the redemption of the paving bonds.

INTEREST is payable in Portsmouth.

TAX FREE—All bonds issued by this city are exempt from city tax

DEBT LIMITATION.—The city's debt is limited by law to 17 per cent of the real estate valuation and 15 per cent of the personal.

CITY PROPERTY—The city owned property valued on July 1, 1898, at $106,475.

TOTAL DEBT, ETC.—The bonded debt on July 1, 1898, was $846,100; floating debt, $21,000; total debt, $867,100; sinking fund and cash, $9,968; net debt, $857,032.

TAX VALUATION in 1898 of real estate was $5,550,940; personal property, $1,080,278; total, $6,631,218; estimated real valuation $9,003,167. The total tax rate for 1898 (per $1,000) was $21·50, including State tax, $4·00, city tax, $15·50, and school tax, $2·00.

POPULATION in 1890 was 13,268; in 1880 was 11,390. In 1898 the population was 18,544.

RADFORD.—Radford is in Montgomery County.

CITY BONDS.
6s, J&J, $21,000.....Jan. 1, 1923
TOWN BONDS—
6s, semi-annual, $40,000.....1923
Interest is payable in New York.
Bonded debt (last returns).$61,000

Tax valuation, real.....$1,174,362
Tax valuation, personal. 278,673
Total valuation 1898....1,453,035
Assessment is ½ actual value.
Population in 1890 was.....2,060
Population in 1896 about....6,000

RICHMOND.—{RICHARD M. TAYLOR, Mayor. {E. J. WARREN, Auditor.

Richmond is the county seat of Henrico County.

LOANS— *When Due.*
BONDED DEBT—
8s, J&J, $161,600.....July, 1904
($18,500 coupon and $143,100 reg.)
8s, A&O, $100,000.....Oct., 1904
($62,000 coupon and $38,000 reg.)
8s, J&J, $600 (reg.)..Jan., 1906
8s, J&J, 800 (reg.)..July, 1906
8s, J&J, 351,200.....Jan., 1907
($13,000 coupon and $338,200 reg.)
8s, J&J, $63,500.....July, 1907
($1,000 coupon and $62,500 reg.)
8s, J&J, $28,200 (reg.)..Jan., 1908
8s, J&J, 289,800..... July, 1908
($5,000 coupon and $284,800 reg.)
8s, J&J, $184,000.....Jan., 1909
($2,000 coupon and $182,000 reg.)
6s, J&J, $1,300 (reg.)...Jan., 1900
6s, J&J, 601,735.....Jan., 1904
($3,000 coupon and $598,735 reg.)
6s, J&J, $94,940.....July, 1904
($36,000 coupon and $58,940 reg.)
6s, J&J, $54,900.....Jan., 1905
($5,000 coupon and $49,900 reg.)
6s, J&J, $173,020 (reg.).July, 1905
6s, J&J, 261,080 (reg.)..Jan., 1906
6s, J&J, 110,050.....July, 1906
($1,000 coupon and $109,050 reg.)
6s, J&J, $124,760..... Jan., 1907
($4,000 coupon and $120,760 reg.)
6s, J&J, $126,900.....July, 1907
($15,000 coupon and $111,900 reg.)
6s, J&J, $6,372 (reg.)..Jan., 1908
6s, J&J, 75,200 .....Jan., 1909
($1,000 coupon and $74,200 reg.)
6s, J&J, $9,800 (reg.)..July, 1909

LOANS— *When Due*
BONDED DEBT—(Cont.)—
6s, J&J, $66,600 (reg.)..Jan., 1910
6s, J&J, 19,900 (reg.)..Jan., 1911
6s, J&J, 12,000 (reg.)..Jan., 1912
6s, J&J, 6,000 (reg.)..July, 1913
6s, J&J, 10,000 (reg.)..Jan., 1914
5s, J&J, 5,500 (reg.)*.Jan., 1920
5s, J&J, 261,700 (reg.)..Jan., 1921
5s, J&J, 38,850 (reg.)..July, 1921
5s, J&J, 140,000 (reg.)..Jan., 1922
5s, J&J, 396,500 (reg.)..July, 1922
5s, A&O, 1,000 (reg.)..Oct., 1923
4s, J&J, 101,000 (reg.)..Jan., 1920
4s, J&J, 175,000 (reg.)..July, 1920
4s, J&J, 128,300 (reg.)..Jan., 1921
4s, J&J, 24,400 (reg.)..July, 1921
4s, J&J, 6,000 (reg.)..Jan., 1922
4s, J&J, 44,025 (reg.)..July, 1922
4s, J&J, 242,000 (reg.)..Jan., 1922
4s, J&J, 52,500 (reg.)..July, 1923
4s, J&J, 127,000 (reg.)..Jan., 1924
4s, J&J, 555,500 (reg.)..July, 1924
4s, J&J, 93,050 (reg.)..Jan., 1925
4s, J&J, 177,150 (reg.)July 1, 1925
4s, J&J, 439,450 (reg.)Jan. 1, 1926
4s, J&J, 140,000 (reg.)..July, 1926
4s, J&J, 13,000 (reg.)..Jan., 1927
4s, J&J, 200,000 (reg.)..July, 1927
4s, J&J, 255,000 (reg.)..Jan., 1928
4s, J&J, 496,500 (reg.)..Jan., 1929
4s, J&J, 150,000 (reg.)..July, 1929
4s, J&J, 31,000 (reg.)..Jan., 1930
Total debt Feb. 1, 1899. 7,228,747
Sinking fund Feb. 1, '99. 272,888

The 5 per cent bonds marked (*) in the above table are subject to call ten years after their date of issue.

PAR VALUE OF BONDS.—The bonds are in multiples of $100.

INTEREST is payable in Richmond.

CITY PROPERTY.—The estimated value of the property owned by the city was (in 1898) $7,140,273. This includes the water works system, valued at $2,100,000; gas works, $1,000,000; markets, $262,00 0

TAX FREE.—All bonds are exempt from taxation by the city.

DEBT LIMITATION.—The city's debt is limited by its charter to 18 per cent of the assessed valuation of real estate.

ASSESSED VALUATION and tax rate have been as follows:

Years.	Assessed Valuation. Real.	Personal.	Total.	City Tax per $1,000
1898.....	$45,065,155	$23,194,093	$68,259,248	$14·00
1897.....	44,969,062	22,799,222	67,993,284	14·00
1896.....	44,715,822	21,972,559	67,088,381	14·00
1895.....	44,454,901	19,700,482	64,155,383	14·00
1890.....	35,341,652	16,640,637	51,982,289	14·00
1885.....	32,348,000	13,752,000	46,200,000	14·00

POPULATION in 1890 was 81,388; in 1880 it was 63,600; in 1870 it was 51,038. The estimated population at the present time is 90,000

ROANOKE.—W. E. THOMAS, City Clerk.

Roanoke is situated in the county of the same name.

LOANS— *When Due.*
BRIDGE BONDS—
6s, J&J, $30,000 .....July, 1920
Subject to call July, 1905

COURT HOUSE, JAIL, &C.—
6s, J&J, $15,000 .....July, 1921
Subject to call July, 1906

LOANS— *When Due.*
FIRE DEPARTMENT—
6s, J&J, $21,000 .....July, 1921
Subject to call July, 1906
6s, J&J, $6,000.....July 1, 1922
Subject to call July 1, 1907
OFFICIAL MAP—
6s, J&J, $15,000 .....July, 1921
Subject to call July, 1906
RAILWAY—
6s, J&J, $100,000.....July, 1921
Subject to call July, 1906
6s, J&J, $100,000.....July, 1918
Subject to call July, 1903
SCHOOL BONDS—
6s, J&J, $75,000.....July 1, 1921
Subject to call July, 1906
6s, J&J, $15,000.....July 1, 1905

LOANS— *When Due.*
REFUNDING BONDS—
4s, A&O, $15,000 .....Apr. 1, 1929
Subject to call after April 1, 1914.
SEWER BONDS—
6s, J&J, $150,000 .....July, 1921
Subject to call July, 1906
STREET IMPROVEMENT—
6s, J&J, $150,000 .....July, 1921
Subject to call July, 1906
PUBLIC BUILDING BONDS—
6s, A&O, $60,000.....July 1, 1914
SCHOOL AND SEWER BONDS—
6s, J&J, $60,000.....July 1, 1918
Subject to call July 30, 1903
Bonded debt Feb. 1, '99..$812,000
Sinking fund and cash.....88,787
INTEREST is payable in Roanoke

DEBT LIMITATION by charter is 10 per cent of assessed valuation.

ASSESSED VALUATION in 1898 of real estate was $6,962,379; personal property, $3,455,649; total, $10,418,028. State tax rate in 1898 (per $1,000) $4; city tax rate, $10; school tax, $2·50. In 1892 real estate was $7,508,010; personal property, $3,361,305; total, $10,869,315. Property assessed at about ⅔ actual value.

POPULATION.—In 1890 was 16,159; in 1899 (estimated), 22,000.

ROCKBRIDGE CO.—S. R. MOORE, Treasurer.

The county seat is Lexington.

LOANS— *When Due.*
COURT HOUSE BONDS—
5s, A&O, $16,000.....Oct. 1, 1916
Subject to call after Oct. 1, 1906
5s, ... $4,000.....1917
(Subject to call after 1907.)
REFUNDING RR. BONDS—
5s, J&J, $35,900.....Jan. 1, 1903
Subject to call at any time.
5s, J&J, $150,000....July 1, 1922
Subject to call after July 1, 1902.

Total debt Feb. 1, 1899.. $205,900
Sinking fund..... 3,705
Net debt Feb. 1, 1899 ... 202,195
Tax valuation, real.....3,968,084
Tax valuation, personal..1,075,832
Total valuation 1898 ...5,043,916
Average tax (per M.) '98...$11·90
Assessment about ⅔ actual value.
Population in 1890 was.....23,062
Population in 1898 (est.)...23,000

Sinking fund receives an annual appropriation of about $14,000.

INTEREST on $75,000 of the county's bonds is payable at the Bank of the Republic, New York; on others at office of County Treasurer.

ROCKINGHAM CO.—J. S. MESSERLEY, Clerk.

The county seat is Harrisonburg.

LOANS— *When Due.*
COUNTY BONDS—
5s, J&J, $85,000.....1926-1927
Subject to call $40,000 July 1, 1916, and $45,000 Jan. 1, 1917.
RAILROAD BONDS—
5s, J&D, $95,000.....June 1. 1911
Subject to call after June 30, 1901.

Interest payable at County Treas'y.
Total debt Apr. 1, 1899.. $195,000
Tax valuation, real..... 7,820,160
Tax valuation, pers'nal. 2,465,417
Total valuation 1898...10,285,160
Assessment about ⅖ actual value.
Total tax (per $1,000) '98.. $10·00
Population in 1890 was.....31,299
Population in 1899 (about).35,000

STAUNTON.—{A. H. FULTZ, Mayor. {ARISTA HOGE, Treasurer.

This is the county seat of Augusta County.

LOANS— *When Due.*
CITY BONDS—
4½s, M&N, $99,000...May 1, 1927
(Subject to call after May 1, 1917.)
COLD STORAGE AND SMALL POX—
5s, ... $10,000†.....Jan. 1, 1925
Subject to call after Nov. 1, 1905
5s, ... $10,000.....May 1, 1925
Subject to call after May 1, 1905
LAND PURCHASE BONDS—
6s, J&J, $2,700 (F.)..July 1, 1905
MARKET HOUSE BONDS—
6s, J&J, $16,500 (N.).July 1, 1922
Subject to call at any time.
5s, ..., $3,500†.....Nov. 1, 1924
Subject to call Nov. 1, 1904.
REDEMPTION BONDS—
5s, ..., $148,500...Nov. 1, 1924
Subject to call after Nov. 1, 1904
5s, ..., $37,500...Jan. 1, 1925
Subject to call after Jan. 1, 1916
4½s, ..., $26,000...July 1, 1926
4½s, ..., 10,000...July 1, 1926
4s, ..., 18,000...Jan. 1, 1928
(Subj. to call after Jan. 1, 1918.)

LOANS— *When Due.*
REDEMPTION BONDS—(Con.)—
3½s, ..., $11,700...Jan. 1, 1929
Subject to call Jan. 1, 1909.
3½s, ..., $10,500.....1929
Subject to call after 1909.
3s, ..., $10,000...Jan. 1, 1928
REFUNDING BONDS—
3½s, ..., $25,000.....———
SCHOOL BONDS -
6s, J&J, $1,000 (C.S.B.)July 1, 1918
Subj. to call after Nov. 27, 1898
6s, J&J, $3,000 (C.S.B.)July 1, 1918
STREET IMPROVEM'T BONDS—
3½s, $25,000.....July 1, 1928
Subject to call after 1918.
5s, ..., $15,000.....May 1, 1926
Subject to call after May 1, 1901
STREET IMP. & MARKET HOUSE.
6s, ..., $25,000.....July 1, 1924
Subject to call after July 1, 1900
WATER BONDS—
8s. M&N. $80,000*..Nov. 1, 1905

* The $80,000 water bonds due Nov. 1, 1905, are exempt from taxation. † All in sinking fund.

INTEREST is payable in Staunton, except on the 8 per cent water bond, interest on which is payable in Baltimore. The coupons are all receivable in payment for the city taxes and dues.

TOTAL DEBT, SINKING FUNDS, ETC.—

	Apr. 1, '99.	Apr. 1, '98.	Apr. 1, '97.	Apr. 1, '96.	Apr. 1, '95.
Total fund. debt.	$528,900	$539,400	$503,900	$589,900	$540,000
Sinking funds...	50,987	67,437	59,255	152,483	139,120
Net debt.....	$477,913	$471,963	$444,645	$437,413	$400,880

The city has no floating debt.

On April 1, 1899, the sinking fund held $60,860 of the city's bonds and it receives yearly 1 per cent of the city's debt.

CITY PROPERTY.—The total value of all property owned by the City of Staunton, as assessed by the commission appointed by the City Council on June 2, 1891, was $281,400, including the water works, valued at $173,000. Since June 2, 1891, the city has acquired property valued at $45,700, making the total value of city property on April 1, 1899, $327,100.

DEBT LIMITATION.—The city's debt is limited by law to 15 p. c. of the assessed valuation of real estate and 17 p. c. of personal property

ASSESSED VALUATION.—The city's assessed valuation (about 80 per cent of cash value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Tot. Assessed Valuation.	City Tax p. $1,000.
1898.....	$2,149,780	$888,092	$3,037,872	.....
1897.....	2,165,750	997,554	3,163,304	.....
1894.....	2,248,343	1,226,605	3,474,948	.....
1891.....	1,996,525	2,106,455	4,102,980	$12·50
1889.....	1,844,034	1,462,927	3,306,961	12·50
1887.....	1,796,284	1,186,673	2,982,957	12·50

POPULATION in 1890 was 6,975; in 1880 it was 6,664.

SUFFOLK.—{R. L. BREWER, JR., Mayor. {JOHN F. LOTZEA, Treasurer.

This town is the county seat of Nansemond County.

LOANS—	When Due.		
5s, J&J, $55,000		Total valuation 1897..	$1,383,379
Bonded debt June 1, '98..	$55,000	Assessment about ⅔ actual value.	
Assessed valuation, real..	948,755	Tax rate (per $1,000) '97...	$17·20
Assessed valuation, per'l..	434,624	Population in 1890 was.....	3,354
		Population in 1898 (est.)....	5,000

TAX EXEMPT.—Bonds are exempt from town taxation.

WINCHESTER.—C. H. KINZEL, Treasurer.

Winchester is in Frederick County.

LOANS—	When Due.		
CITY BONDS—		Value of city property...	$160,000
5s, J&J, $78,000	30 years	Tax valuation, real.....	1,654,117
Subject to call in 10 years.		Tax valuation, personal.	735,096
5s, ..., $9,000	——	Total valuation 1898....	2,389,213
Interest is payable at Winchester.		Assessment ⅔ to ¾ actual value.	
Total debt Aug. 1, 1899....	$87,000	State & City tax (per M.) '98.	$11·00
		Population in 1890 was.....	5,196

WYTHEVILLE.—W. L. STANLEY, Agent.

This town is in Wythe County.

LOANS—	When Due.		
REFUNDING BONDS—		Bonded debt Feb. 1, 1899.	$85,000
4½s, J&J, $82,000....	Jan. 1, 1933	Assessed val'n, real.....	432,620
Subject to call after Jan. 1, 1909.		Assessed val'n, personal.	244,630
WATER BONDS—		Total valuation 1898.....	677,250
4½s, M&N, $3,000.....	Nov. 1, 1932	Assessment about ⅓ actual value.	
Subject to call after Nov. 1, 1908		Tax rate (per $1,000) '98....	$15·00
		Population in 1890 was.....	2,570

INTEREST and principal of the general improvement bonds are payable in Wytheville; on the light and water bonds at the Mercantile Trust & Deposit Co., Baltimore, Md.

TAX FREE.—The water and light bonds are tax exempt.

State of West Virginia.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State (Act Dec. 31, 1862) -	June 20 1863
Total area of State (square miles) - - - - -	24,780
State Capital - - - - - - - - -	Charleston
Governor (term expires March 4, 1901) -	G. W Atkinson
Secretary of State* (term exp. Mar. 1901)	Wm. M. O. Dawson
Treasurer (term expires March 4, 1901) -	M. A. Kendall
Auditor (term expires March 4, 1901) -	L. M. La Follette

Legislature meets biennially in odd years on the second Wednesday in January: sessions are limited to 45 days, but may be extended provided two-thirds of the members elected to each house concur.

* Secretary of State is appointed by the Governor.

TOTAL DEBT.—This State has no debt. In the settlement of the Virginia debt one-third was set apart as the share belonging to West Virginia, but this has never been recognized by the latter State. Various movements to secure recognition have been started from time to time, and one such movement is now in progress; for details see remarks under State of Virginia.

The permanent school fund on January 1, 1899, amounted to about $950,000.

ASSESSED VALUATION.—The following table gives the assessed valuation of real estate, personal property and railroad property.

Years.	Real Estate.	Personal Property.	Railroad Property.
1898	$147,058,218	$53,101,906	$22,028,362
1897	149,425,049	48,060,785	22,323,066
1896	141,925,633	51,307,197	22,437,102
1895	147,673,069	53,905,180	22,447,495
1890	121,202,365	48,725,222	17,237,766
1885	119,982,350	46,707,755	13,268,229
1880	105,000,358	34,622,399	7,368,983
1875	111,864,323	38,606,277	6,648,044
1870	95,388,047	38,032,395	7,362,844
1867	86,894,702	32,597,938	6,568,103

TAX RATE—The State tax rate (per $1,000, in 1898 was $2·50; school tax (per $1,000) was $1·00.

POPULATION OF STATE.—The population of West Virginia has been as as follows in the years named:

1390	762,794	1860	376,688	1830	176,924
1880	618,457	1850	302,313	1820	136,768
1870	442,014	1840	224,537	1810	105,469

The proportion of the colored population was 4·19 per cent in 1880 and 4·39 per cent in 1890. In number blacks were 17,980 in 1870, 25,-886 in 1880 and 33,508 in 1890.

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF WEST VIRGINIA.

BERKELEY CO.—I. L. BENDER, Clerk.

County seat is Martinsburg.

LOANS—	When Due.		
MARTINSBURG & POTOMAC RR.—		Tax valuation 1898....	$5,595,434
4s, J&J, $105,000	1911	County tax ((per M.) '99.....	$4·50
Total debt Feb. 1, 1899....	$105,000	Population in 1890 was.....	18,702
		Population in 1899 (est)....	20,000

BLUEFIELD.—{DR. G. C. HALLAND, Mayor. {A. H. LAND, Treasurer.

Bluefield is in Mercer County.

LOANS—	When Due.		
STREET, SEWERS, ETC.—		Tax valuation, personal.	$422,636
8s, Jan. 1, $25,000..	Aug. 22, 1912	Total valuation, '99 (abt.)	1,096,865
Interest payable in Bluefield.		Assessment about ⅓ to ½ act. val.	
Bonded debt Aug. 1, 1899..	$25,000	City tax (per $1,000), 1899..	$10·00
Tax valuation, real	674,229	Population in 1890 was.....	1,775
		Population in 1899 about....	7,000

TAX FREE.—The bonds described above are exempt from taxation.

BRAXTON CO.—County seat is Sutton.

LOANS—	When Due.		
RR. AID BONDS—		Net debt Aug. 1, 1899..	$48,000
6s, June 1, $60,000...	June 1, 1919	Tax valuation 1899.....	2,200,000
Subject to call after June 1, 1899		State and Co. tax rate	
Total debt Aug. 1, 1899...	$60,000	(per $1,000) 1899.....	12·50
Sinking funds.....	12,000	Population in 1890 was.....	13,928
		Population in 1899 about.	19,000

Property is assessed at about ½ its actual value in this county.

INTEREST is payable at the Weston Bank, Weston, W. Va.

BROOKE COUNTY.—G. W. MCCORD, Clerk.

County seat is Wellsburgh. The sinking fund receives $7,330 annually out of the county levy to pay the interest and principal of the bonded debt.

LOANS—	When Due.		
REFUNDING BONDS—1893—		Net debt June 1, 1898....	$103,204
4s, semi-ann., $106,500.	1913	Tax valuation, real.....	2,406,366
Subject to call after 1903.		Tax valuation, personal.	535,785
Bonded debt June 1, '98..	$106,500	Total valuation 1899....	2,939,151
Floating debt.....	4,701	Assessment about ¾ actual value.	
Total debt.....	111,201	County tax (per M.) '99.....	$6·50
Sinking fund.....	7,996	Population in 1890 was.....	6,660
		Population 1897 (estimated).	8,000

CHARLESTON.—E. A. REID, Treasurer.

This city is in Kanawha County.

LOANS—	When Due.		
STREET AND SEWER BONDS—		Floating debt (est.).....	$40,000
6s, Jan.,	$3,000. Jan. 19, 1904	Total debt.....	163,000
6s, June,	30,000. June 18, '09	Sinking fund.....	23,000
Subject to call after 1899.		Net debt Oct. 1, 1899....	140,000
5s, Ann.,	$50,000. 1919	Tax valuation, real.....	3,101,325
Subject to call after 1904.		Tax valuation, personal.	1,539,365
HOSPITAL BONDS—		Tax valuation, 1899.....	4,640,690
6s, Sept.,	$25,000. Sep. 25, 1915	Assessment about ⅓ actual value.	
—s,	, 15,000..... 1909	Total tax rate (per M.) '99..	$32·00
Bonded debt Oct. 1, '99..	$123,000	Population in 1890 was.....	6,742
		Population in 1899 about..	15,000

TAX FREE.—All bonds are exempt from taxation.

CHARLESTON INDEPENDENT SCHOOL DISTRICT.—JOHN L. DICKINSON.

LOANS—	When Due.		
BUILDING BONDS—		Bonded debt Aug. 1.' 99..	$131,000
6s, ..., $20,000	1927-28	Tax valuation 1899 ...	4,557,821
Optional 1902-1903.		Assessm't about 30 p.c. actual val.	
REFUNDING BONDS—		School tax (per $1,000) '99.	$10·00
4½s, ..., $111,000	1929	Population in 1899 (est.).....	15,00
Optional 1919.			

GRAFTON.—{E. L. LOVE, Mayor. {S. M. MUSGROVE, Clerk.

This city is in Taylor County. West Grafton has been annexed to this city, the assessed valuation of which was about $400,000.

LOANS—	When Due.		
ELECTRIC LIGHT BONDS -		Bonded debt Feb. 7, 1899	$70,000
5s, Sept. $10,000.....	Sept. 1, 1918	Floating debt.....	1,000
Subject to call after Sept. 1, 1908		Total debt.....	71,000
STREET IMPROVEMENT BONDS -		Sinking fund.....	19,000
5s, May. $10,000.....	May 1, 1916	Net debt Feb. 7, 1899....	52,000
Subject to call after 1906.		Tax valuation, real	1,008,239
WATER WORKS BONDS—		Tax valuation personal.	421,870
5s, July, $40,000.....	July 1, 1914	Tax valuation, railroads	174,490
Subject to call after July 1, 1904		Total valuation 1898....	1,604,600
5s, Sept., $10,000 ...	Sept. 1, 1917	Assessment about ½ actual value.	
Subject to call after 1907.		City tax (per $1,000) '98 ...	$9·50
Interest is payable at Grafton.		Population in 1890 was.....	3,159
		Population in 1899 (est.).	6,500

HUNTINGTON.—This city is in Cabell County.

LOANS—	When Due.		
PAVING AND SEWER BONDS—		Sinking fund.....	$17,370
6s, Oct. 1, $82,000.....	Oct. 1, 1921	Net debt Jan. 1, 1899.....	149,630
6s, July 1, 75,000.....	Oct. 1, 1923	Tax valuation, real.....	3,842,505
SCHOOL BONDS—		Tax valuation, personal.	1,268,447
5s, Aug. 7, $10,000 ...	Aug. 7, 1901	Total valuation, 1898 ...	5,110,952
Subject to call at any time.		Assessment is ⅖ actual value.	
6s, Annu., $15,000.....	1927	Total tax (per $1,000) '98..	$27·50
(Subject to call after 1907.)		Population in 1890 was.....	10,108
Total debt Jan. 1, '99.....	$167,000	Population in 1899 (loc'l est.)	16,000

The school bonds as set out above were not issued by the city of Huntington, and, strictly speaking, do not constitute a municipal debt; but the school district covers the same territory and embraces the same subjects of taxation as the city.

INTEREST on the 5 per cent school bonds is payable in Huntington; on all other bonds interest is payable in New York.

JEFFERSON CO.—W. F. ALEXANDER, Clerk.

County seat is Charlestown.

LOANS—	When Due.		
RAILROAD AID BONDS—		Bonded debt Mar. 1, '99..	$210,600
5s, A&O, $24,600.....	——	Total valuation 1899....	7,328,709
Subject to call.		Tax valuation, real.....	5,174,356
5s, A&O, $106,000.....	1903	Tax valuation, personal.	1,579,927
Subject to call.		Tax valuation 1898.....	6,754,283
REFUNDING BONDS—		Assessment ⅔ to ¾ actual value.	
4s, A&O, $80,000...	April 1, 1930	State & Co. tax (per M.) '99..	$6·50
Subject to call after April 1, 1908		Population in 1890 was.....	15,553

INTEREST is payable in Baltimore and by the County Treasurer.

TAX FREE.—All bonds issued by this county are exempt from county, municipal or district taxes, but not from State taxes.

MARTINSBURG.—

Martinsburg is the county seat of Berkeley County.

LOANS—	When Due.		
WATER WORKS & STREETS—		Tax valuation 1897....	$2,159,281
5s, J&J, $76,100	Jan. 1, 1905	Assessment about ⅔ actual value	
Total debt Jan. 1, 1898..	$76,100	Total tax (per $1,000).....	$19·60
		Population in 1890 was.....	7,226
		Population 1897 (estim.).....	9,000

INTEREST is payable at National Park Bank in New York and at National Bank of Martinsburg.

TAX FREE.—These bonds are exempt from City tax.

DEBT LIMITED by law to $100,000.

OHIO COUNTY.—County seat is Wheeling.

LOANS—	When Due.		
4½s, ..., $185,000.....	10-30 yrs.	Tax valuation, real....	$16,158,450
4½s, ..., 74,500.....	5-30 yrs.	Tax valuation, pers'l....	6,050,495
Bonded debt Feb. 1, '99..	$274,500	Tax valuation 1899....	22,208,946
Floating debt.....	49,000	State & Co. tax (per M.) '98..	$8·50
Total debt Feb. 1, '99.....	313,500	County tax (per $1,000) '99..	$5·00
		Population in 1890 was.....	41,557

COUNTY PROPERTY.—The county owns (1899) $20,000 of Ohio River Railroad stock; $100,000 of Pittsburg Wheeling & Kentucky Railroad stock; $300,000 of Wheeling Bridge & Terminal Railway stock, and real estate and furniture valued at $130,895.

PARKERSBURG.—{CHAS. H. TURNER, Mayor. FRANK GOOD, Clerk.

This city is in Wood County.

LOANS— *When Due.*

HOSPITAL BONDS—
5s, Sept. 1, $15,000..Sept. 1, 1917

IMPROVEMENT BONDS—
5s, July, $65,000.....July 1, 1914

PARK BONDS, SER. F—
5s, June, $25,000 June 1, 1916

REFUND. BONDS, SER. B & D—
6s, F&A, $20,000.....Aug. 1, 1912
5s, J&D, 10,000.....July 1, 1909

WATER WORKS (REFUNDING)—
5s, ..., $40,000.....

STREET PAV. & SEWER'E B'DS.—
5s, June, $50,000....June 1, 1910

SPECIAL SEWER BONDS—
5s, Sept. 1, $15,000..Sept. 1, 1917
Interest payable at City Treasury.

Total debt Sept. 1, '99...$250,000
Water debt (included).... 40,000
Total valuation 1898....5,424,819
Assessment about ½ actual value.
Total tax (per $1,000)'98...$11·00
Population in 1890 was.... 8,408
Population in 1898 (est.)...16,500

WHEELING.—{A. T. SWEENEY, Mayor. ALEX. H. FORGEY, City Receiver.

Wheeling is the county seat of Ohio County.

LOANS— *When Due.*

BRIDGE BONDS—
6s, Nov. 1, $69,500...Nov. 1, 1924
Subject to call after Nov. 1, 1901
4½s, July, $30,500...July 1, 1924
5s, July, 218,200... July 1, 1915
4½s, Nov., 84,500.....Nov., 1911

COMPROMISE BONDS—
3s, J&J, $82,000.....1900

ELECTRIC-LIGHT BONDS—
6s, $16,000.....Oct., 1901

WATER BONDS—
6s, ..., $175,000.....Jan., 1907

Bonded debt Aug. 1, '99 $500,700
Water bonds (add't'l)... 175,000
Total valuation 1899...23,750,000
Assessment about ⅔ actual value.
City & school tax (per M)'99.10·40
Population in 1890 was.....34,522
Population in 1899 (est.)...42,000

The water bonds are not considered part of the city debt, being payable out of revenues from the water works.

OPTIONAL.—All of the city's bonds are subject to call.

TAX FREE.—Bonds issued by this city are exempt from city tax.

State of Kentucky.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State (Act Feb. 4, 1791) - - June 1, 1792
Total area of State (square miles) - - - - - - 40,400
State Capital - - - - - - - - - Frankfort
Gov'r (term exp. 5th Tues. aft. Nov. Elec'n, '99) W. O. Bradley
Secretary of State (term exp. 1st Mon. Jan. 1900) Chas. Finley
Treasurer (term exp. 1st Mon. Jan. 1900) - George W. Long

Legislature meets biennially in even years on the Tuesday following the first Monday in January, and sessions are limited to 60 days exclusive of Sundays and legal holidays.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal, When Due.	Principal, Outstand'g
Military bonds, 1866.....	6	J & J	.....	$165,000
Cer. of Indebtedness 1885	4g	J & D	June 1, 1905	500,000
Educational bonds	6	semi-an.	.....	2,312,596
Past-due bonds.....	..	.....	.....	6,394
Funding bonds.....	4	J & J	1907	500,000

PAR VALUE OF BONDS—$1,000 each.

INTEREST on the 6s is payable at Frankfort and in New York, and on the 4s in New York at the United States National Bank.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Kentucky's bonded debt on the following dates.

	Jan. 1, '99.	Jan. 1, '98.	Jan. 6, '96.
Tot. bonded debt (exclusive of bonds held by the Board of Education)	$1,171,394	$1,171,394	$614,000

The educational bonds are not, strictly speaking, a debt of the State. They are irredeemable; the fund is inviolate, and the six per cent semi-annual interest drawn by them is provided for out of the revenue placed to the credit of the sinking fund annually. The amounts are as follows: State bonds, issued Jan. 1, 1870, $1,327,000; county bonds, issued Jan. 1, 1885, $378,946; new school bonds, issued March 12, 1892, $606,650.

There was also outstanding on February 1, 1899, a floating debt of $764,000; sinking fund, $698,000; net floating debt, $66,000.

ASSESSED VALUATION—The State's assessed valuation has been as follows:

Years.	Real Estate.	Personal Property.	Railroads.
1897.....	$444,000,000	$109,000,000	$42,000,000
1891.....	391,630,294	145,241,945	.....
1890.....	374,926,668	135,512,766	45,921,192
1887.....	351,157,053	132,334,637	35,571,631

NOTE.—The total equalized valuation for the year 1899 was $563,288,686; for 1898 was $552,877,967; for 1897 it was $549,419,980; for 1896 it was $570,926,762; for 1895 it was $573,206,978.

TAX RATE—In 1899 the State tax rate (per $1,000) was $5·25.

POPULATION OF STATE.—The population of Kentucky has been as follows in the years named:

1890.....	1,858,635	1860.....	1,155,684	1830.....	687,917
1880.....	1,648,690	1850.....	982,405	1820.....	564,135
1870.....	1,321,011	1840.....	779,828	1810.....	406,511

The proportion of the colored population was 16·47 p. c. in 1880 and 14·69 p. c in 1890. In number blacks were 220,992 in 1850; 236,167 in 1860; 222,210 in 1870; 271,451 in 1880; and 272,981 in 1890.

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF KENTUCKY.

For additional statements not given in alphabetical order below, see "Additional Statements" at end of this State.

ALLEN COUNTY.—W. N. COOK, Treasurer.

County seat is Scottsville

LOANS— *When Due.*

RAILROAD BONDS—
6s, J&J, $180,400.....Past due
Interest payable at Scottsville.

Total debt Jan. 1, 1899...$180,400
Equal'd valuation '98..$1,269,855
Assessment about 65% actual val.
State & co. tax (per M) '98..$21·50
Population in 1890 was.....13,692
Population in 1899 (est)....16,500

CHRISTIAN CO.—County seat is Hopkinsville.

LOANS— *When Due.*

REFUNDING BONDS—
5s, $100,000.....July 1, 1917
Subject to call after 1902.
Interest payable at City Bank, Hopkinsville, Ky.

Total debt Feb. 1, 1898.. $100,000
Tax valuation 1899.....8,573,380
County tax (per $1,000) '99..$4·25
Population in 1890 was.....34,112
Population in 1880 was.....31,688

CLARK COUNTY.—LEE S. BALDWIN, Clerk County Court.—County seat is Winchester.

LOANS— *When Due.*

RAILROAD AID BONDS—
6s, J&J, $44,000..$7,000 per year.

TURNPIKE BONDS—
6s, J&J, $82,000.....1907
4s, ..., 50,000. 1923-1928
Due $10,000 yearly, 1923 to 1928

REFUNDING BONDS—
4s, J&D, $14,000...June 1, 1917-8

Total debt, Sept. 1, 1898..$139,000
Equal'd valuation 1897..9,399,844
Tax rate (per $1,000) '97...$10·00
Population in 1890 was.....15,434
Population in 1898 was.....20,000

INTEREST is payable at Winchester.

COVINGTON.—{JOSEPH L. RHINOCK, Mayor. J. H. KIRTLEY, Auditor.

This city is in Kenton County.

LOANS— *When Due.*

ASPHALT BONDS—
5s, May, $59,600.....1903
(Part due yearly.)
4s, F&A, $142,600....Aug. 1, 1931

BRICK BONDS—
5s, Feb. 1, $6,200.....Feb. 1, 1905
($740 due yearly.)
5s, Feb. 1, $7,200... ..Feb. 1, 1905
($890 due yearly.)

BRIDGE BONDS—
4s, J&J, $33,000.....July 1, 1926

CASPARIS JUDGMENT BONDS—
4s, M&S, $103,500....Mar. 1, 1933

COV. W. COV. & LUD. HIGHWAY—
4s, F&A, $7,900.....Aug. 1, 1923
Subject to call.

FUNDING BONDS—
5s, F&A, $281,000....Aug. 1, 1920
Subject to call 1910.

LOANS— *When Due.*

REDEMPTION BONDS—
4s, F&A, $73,200....Aug. 1, 1920
Subject to call 1910.
4s, F&A, $106,800....Aug. 1, 1922

RESERVOIR & WATER WORKS BDS.—
4s, J&J, $521,000.....Jan. 1, 1927
4s, J&J, 371,000.....Jan. 1, 1928
4s, J&J, 23,000.....July 1, 1928
4s, J&J, 111,000.....July 1, 1930

REFUNDING BONDS—
4s, J&J, $51,300.....July 1, 1934

SEWER BONDS—
5s, F&A, $38,000.....1902
($9,500 due yearly.)

SCHOOL BONDS—
4s, J&J, $20,000.....July 1, 1905

WATER WORKS REDEMPTION—
4s, J&J, 190,700.....Jan. 1, 1930

INTEREST on the 8 per cent bonds, on the 5 per cent asphalt bonds, on sewer bonds, on brick bonds, and on the Covington West Covington and Lud. highway bonds, payable in Covington; on others in New York.

TAX FREE.—All bonds are exempt from taxation.

TOTAL DEBT, SINKING FUND, ETC.—

	Jan. 1, '99.	Jan. 1, '98.	Jan. 1, '97.	Jan. 1, '96
Total bonded debt....	$2,197,300	$2,265,600	$2,364,700	$2,390,700
Sinking funds.....	.....	.....	70,778	.....
Net bonded debt..	.....	.....	$2,293,922	.....
Water dbt. incl. above.	.....	.....	$1,229,400	.....

ASSESSED VALUATION.—The city's assessed valuation in 1898 was $24,126,035. The tax rate per $1,000 for 1897 was $26·25. The property is assessed at about actual value.

POPULATION in 1890 was 37,371; in 1880 it was 29,720; in 1897 (estimated) 45,000.

DANVILLE.—County seat of Boyle Co.

LOANS— *When Due.*

WATER WORKS BONDS -
5s, J&J, $30,000.....July 1, 1914
Optional after 1904.
5s, J&J, $20,000.....July 1, 1914
Optional after 1909.

Total debt Jan., 1898.....$70,000
Sinking fund..... 13,618
Net debt Jan., 1898..... 66,382
Assessed valuation '97..2,123,291
Assessment about ⅔ actual value.
Population in 1897 about...5,000

DAYTON.—{CHAS. A. BIRD, Mayor. C. B. HAYWARD, City Clerk.

Dayton is in Campbell County.

LOANS— *When Due.*

REFUNDING BONDS—
5s, F&A, $134,000...Aug. 1, 1915

*STREET IMPROVEMENT BONDS—
6s, semi-an., $92,858.....ten years

Total debt Jan. 1, 1899.. $134,000
Sinking funds..... 4,763
Net debt Jan. 1, 1899.... $129,237
Assessment bonds (add.) 92,858
Tax valuation 1898.....2,131,310
Assessment is ¾ actual value.
Total city tax (p. $1,000) '98.$13·50
Population in 1890 was.... 4,264
Population in 1899 (est.).....7,000

* These bonds are payable by special assessment, and the city has the right to redeem any of them upon payment of one year's interest. The special fund for this purpose amounted on Jan. 1, 1899, to $11,066.

TAX FREE—The bonds are all exempt from city tax.

INTEREST on the refunding bonds is payable at the German National Bank of Newport, Ky., or First National Bank, New York City; on the street improvement bonds at the German National Bank, Newport.

FRANKFORT.—{W. S. DEHONEY, Mayor. BEN. MARSHALL, Clerk.

This is the capital of the State and the county seat of Franklin County.

LOANS— *When Due.*

BRIDGE BONDS—
6s, M&S, $50,000... .July 1, 1923
Subject to call after 1903.

FUNDING BONDS—
6s, J&J, $25,000....*July 1, 1904
6s, J&J, 35,000....June 15, 1906
6s, J&J, 10,000...*Jan. 1, 1911

b LOTTERY BONDS—
6s, J&J, $50,000.....*July 1, 1905

REFUNDING BONDS—
4½s, ..., $120,000...Sept. 1, 1927
(Subject to call after Sept. 1, 1917)

a SCHOOL BONDS—
6s, J&J, $10,000.....*July 1, 1904

a $500 each. *b* $1,000 each.

LOANS— *When Due.*

a SEWER BONDS—
6s, J&J, $10,000.....July 1, 1906

Bonded debt Jan. 1, 1899. $310,000
Floating debt..... 5,000
Total debt Jan. 1, 1899. 315,000
Tax valuation 1898.....3,200,000
Real valuation (est.).....5,000,000
State & Co. tax (p. $1,000) '98.11·25
City tax (per $1,000).... 12·30
School tax ..... 2·20
Population in 1890 was.....7,892
Population in 1880 was.....6,958
Population in 1899 (est.)...10,000

* These loans are held by the sinking fund for the benefit of the school fund; principal is not payable and interest is used for the support of the public schools.

TAX EXEMPT. All bonds of this city are exempt from city taxes.

INTEREST is payable on the refunding bonds and the bridge bonds at the Bank of America, N. Y. City; on all other bonds at the Bank of Kentucky, Frankfort.

FRANKLIN CO.—County seat is Frankfort.

LOANS— *When Due*
REFUNDING BONDS—
4s, ..., $140,000.....1914
4½s, ..., 62,000 1918

Bonded debt Apr. 1, 1898.$212,000
Equal'd valuation 1897. 5,693,788
Real valuation (est.)....12,000,000
Population in 1890 was.....21,267
Population in 1897 (est.)...24,000

GRANT COUNTY.—County seat is Williamstown.

LOANS— *When Due.*
BRIDGE REFUNDING—
4½s, M&N, $25,000..1900 to 1917
(Part due yearly on Nov. 10.)
TURNPIKE REFUNDING—
4½s, M&N, $35,000..1901 to 1917
(Part due yearly on Nov. 10.)
6s, J&J, 17,000.....Aug. 10, 1906
Int'st payable at Co. Treas. office.
Bonded debt Apr. 1, 1898. $77,000

Equalized valu'n 1897.$3,645,254
Tax valuation, real.....2,500,000
Tax valuation, personal.1,500,000
Total valuation 1896....4,000,000
Assessment is 70 p. c. actual value.
State tax (per $1,000).....$4·25
County tax (per $1,000)..... 5·00
Population in 1890 was.....12,671
Population in 1880 was.....13,083
Population in 1897 (est.)...13,000

GREEN COUNTY.—County seat is Greensburgh.

LOANS— *When Due.*
RAILROAD AID BONDS—
6s, ..., $244,000 .....Past due
Bonded debt Feb. 1, 1897.$244,900
Tax valuation, real..... 738,949
Tax valuation, personal.. 214,577

Equalized valuation '97.$1,030,652
State tax (per $1,000).....$4·25
County tax (per $1,000)..... 5·00
Population in 1890 was.....11,463
Population in 1880 was.....11,871

HARRISON CO.—I. N. LAIR, Treasurer.

County seat is Cynthiana.

LOANS— *When Due.*
COUNTY BONDS—
4s, ..., $50,000.....1912 to 1927
Due, $12,500 Jan. 1, 1912; $12,500 Jan. 1, 1917; $12,500 Jan. 1, 1922, and $12,500 Jan. 1, 1927.
TURNPIKE BONDS—
6s, J&J, $52,500. .1900-1902-1907
Part due in January each year.

Bonded debt Aug. 12, '99 $102,500
Floating debt 27,200
Total debt Aug. 12, '99.. 129,700
Tax valuation 1899.....6,500,000
Assessment about ¾ actual value.
State & co. tax (per M.) '99.$19·20
Population in 1890 was.....16,914
Population in 1897 (est.).. 20,000

HENDERSON—JOHN C. THOMASSON, Clerk.

This city is the county seat of Henderson county.

LOANS— *When Due.*
REFUNDING BONDS—
4s, M&N, $369,000.....1927
(Subject to call after 1913.)
Bonded debt Jan. 1, 1899.$369,000

Total valuation 1898...$5,201,289
Assessment abt. 80% actual value
Total tax (per $1,000) '98...$21·25
Population in 1890 was.... 8,835
Population in 1898 (est.)...15,000

HOPKINSVILLE.—F. W. DABNEY, Mayor.

Hopkinsville is in Christian Co.

LOANS— *When Due.*
RAILROAD AID BONDS—
5s, A&O, $70,000.....Oct. 1, 1921
Subject to call after Oct. 1, 1901
Total debt Feb. 1, 1899.. $70,000
Tax valuation, real.....1,538,756
Tax valuation, personal.. 694,808

Total valuation 1898...$2,233,564
Assessment is 65% of actual value.
State & co. tax (per $1,000)..$9·25
City & sch. tax (per $1,000).15·00
Population in 1890 was.....5,833
Population in 1898 (est.).....8,000

INTEREST is payable by Messrs. Latham, Alexander & Co., New York City.

TAX FREE.—All of the bonds are exempt from city tax.

LEXINGTON.—{L. A. STANDFORD, Mayor. {L. E. PEARCE, Auditor.

This city is in Fayette County.

LOANS— *When Due.*
BRICK STREET BONDS—
6s, M&N, $5,000...May 20, 1901
6s, var's, 5,266.....var., 1921
6s, A&O, 2,469.....Oct. 1, 1932
4½s, M&N, 75,570....Nov. 1, 1934
4½s & 6s, 152,317.....part yearly
FUNDING BONDS—
5s, F&A, $50,000...Aug. 1, 1918
REFUNDING BONDS—
4½s, F&A, $105,000..Aug. 1, 1932
4½s, F&A, 45,000..Aug. 1, 1924
4½s, J&D, 81,000..June 1, 1933
4s, J&J, 25,000 Jan. 10, 1935

SCHOOL BUILDING BONDS—
5s, A&O, $30,000.....Apr. 1, 1918
RAILROAD-AID BONDS—
5s, J&D, $100,000..June 1, 1918
4½s, M&S, 150,000..Sept. 1, 1920
4½s, F&A, 15,000..Aug. 1, 1932
Bonded debt Jan. 1, '99. $841,623
Sinking fund..... 81,930
Assessm't bonds (incl.). 152,317
Tax valuation 1899.....16,434,149
Assessment is ½ actual value.
City tax (per $1,000), 1899...$7·50
Population 1890 was.....21,507
Population 1899 (estim'd)..30,000

INTEREST on the funding and refunding bonds and on the railroad-aid bonds due 1918 is payable in New York City; on the railroad-aid bonds due in 1920 and 1932, on the school building bonds and special assessment bonds, at Lexington.

LINCOLN CO.—W. M. BRIGHT, Treasurer.

Stanford is the county seat.

LOANS— *When Due.*
TURNPIKE BONDS—
6s, July, $17,000.. .....
5s, Sept., 10,000 .. ..
4s, M&S, 52,000..... .....
Bonded debt Aug. 1, 1899.$79,000
Sinking fund..... 3,602
Net debt Aug. 1, 1899..... 75,398

Assess'd valuation, real.$3,543,490
Ass'd valuation, pers'l.. 2,816,874
Total valuation 1898... 6,360,364
Assessment ab't 80% actual value.
Tax rate (per $1,000) '98...$16·50
Population in 1890 was.....15,962
Population in 1899 (est.)...18,000

LOGAN CO.—H BARCLAY, Clerk Sinking Fund.

County seat is Russellville.

LOANS— *When Due.*
RAILROAD AID BONDS—
6s, J&J, $256,000.....1901
Interest payable at Russellville.
Total debt Apr. 1, 1898...$256,000
Sinking fund..... 40,000
Net debt Apr. 1, 1898.... 216,000

Tax valuation, real.....$3,755,680
Tax valuation, person'l. 1,083,115
Total valuation 1897... 4,838,795
Assessment 70 p. c. actual value.
State tax (per $1,000) 1897..$4·75
Population in 1890 was.... 23,812
Population in 1898 (est.).. 28,000

LOUISVILLE.—{CHAS. P. WEAVER, Mayor. {STUART R. YOUNG, Treasurer.

Louisville is the county seat of Jefferson County.

LOANS— *When Due.*
b CITY HALL—
7s, A&O, $200,000..Apr. 1, 1903
REFUNDING BONDS (gold)—
4s, ..., $500,000 ...Sept. 15, 1910
4s, J&J, 457,000..... July 1, 1937
a MUNICIPAL IMPROVEMENTS—
4s, J&J, $1,495,000 .July 1, 1923
4s, Q-M, 1,500,000..Dec. 1, 1928
PARK BONDS—
4s, J&J, $600,000..July 1, 1930
b RECONSTRUCTION, 1873—
7s, J&J, $600,000..July 1, 1903

b OLD LIABILITIES, 1871-1880—
7s, A&O, $119,000..Apr. 1, 1901
5s, M&N, 490,000..May 1, 1920
Subject to call after May 1, 1900
5s, F&A, $500,000....Aug. 1, 1911
b RAILROAD AID LOANS—
(1) Eliz. & Pad. RR., 1873—
7s, J&J, $998,000.....Jan. 1, 1903
(4) Road Bed (L. C. & L. RR.)—
7s, J&J, $150,000.....July 1, 1901
7s, J&J, 200,000.....July 1, 1903
SEWER BONDS, 1868-71—
7s, J&D, 423,000.. ...June 1, 1901

a $100, $500 and $1,000. *b* $1,000.

PAR VALUE OF BONDS.—The bonds are mostly for $1,000.

TAX FREE.—Bonds are exempt from all taxation except State tax.

INTEREST.—Coupons are mostly payable in New York City at the National Bank of the Republic, the exceptions to this being the old liability 7s due 1901, which are payable in Louisville at the sinking fund office.

BONDED DEBT on January 1, 1899, was $8,248,000. The sinking fund assets amounted on January 1, 1899, to $1,470,317. The water debt of $826,480 is not included in the total debt.

ASSESSED VALUATION, TAX RATE, ETC.—

Years.	*Real Estate.*	*Personal Property.*	*Total.*	*Total Tax per $1,000*
1898.....	$87,633,149	$31,223,204	$118,856,353	$23·65
1897.....	87,585,184	30,125,334	117,710,518	22·75
1895.....	87,239,581	29,000,000	116,239,581	23·05
1893.....	84,600,000	5,725,000	90,325,000	23·05

In 1898 the city tax proper was $18·40. Assessment is about 80 per cent of actual value.

POPULATION.—Population in 1890 was 161,129; in 1880 was 123,758; in 1870 was 100,753; in 1898 (estimated Jan. 1) 215,000.

McCRACKEN CO.—County seat is Paducah.

LOANS— *When Due.*
REFUNDING BONDS 1892—
5s, A&O, $500,000....Mar. 1, 1933
Subject to call in part at var. times.
Total debt Apr. 1, 1898.. $500,000
Tax valuation, real..... 6,241,122

Tax valuation, perso'l..$1,456,079
Tax valuation 1897.... 7,367,035
Assessm't ab t ½ to ¾ actual value.
State & Co. tax per M.)'98..$11·55
Population in 1890 was.... 21,051
Population in 1895 (est.)... 33,000

MADISON CO.—THOS. THORPE, Commissioner of Railroad Sinking Fund.

County seat is Richmond.

LOANS— *When Due.*
REFUNDING RAILROAD BONDS
4s, J&J, $112,000.....1909-1929
$12,000 due Jan. 1, 1909, and $5,000 yearly thereafter.
TURNPIKE BONDS—
4½s, ..., $70,000....1904 to 1918
Interest is payable at Louisville.
Bonded debt Feb. 1, 1899.$182,000

Tax valuation, real....$6,943,110
Tax valuation, personal 1,972,610
Total valuation 1898... 8,915,720
Assessment is ⅘ actual value.
State tax (per $1,000).....$4·75
County tax (per $1,000)..... 6·25
Population in 1890 was.....24,348
Population in 1897 (est'd)..26,000

MAYSVILLE.—County seat of Mason county.

LOANS— *When Due.*
FUNDING BONDS—
5s, F&A, $28,000....Aug. 1, 1908
($7,000 due y'rly to Aug. 1, 1911)
RAILROAD BONDS—
5s, F&A, $48,000.....Aug. 1, 1900
($6,000 due yearly) to Aug. 1, 1907

Interest is payable at Maysville
Total debt April, 1898... $109,000
Tax valuation 1898.....3,450,000
Assessment about ½ actual value.
Total tax (per $1,000).. $20·00
Population in 1890 was..... 5,358
Population 1898 (est.)..... 8,800

MERCER COUNTY.—GEO. BOHON, Treas.

County seat is Harrodsburgh.

LOANS— *When Due.*
REFUNDING BONDS—
4s, ..., $145,000 1928
Subject to call after 1903

Total debt Sept., 1899... $145,000
Tax valuation 1899 4,798,228
Population in 1890 was 15,034

MIDDLESBOROUGH.—Middlesboro'h is in Bell Co.

LOANS— *When Due.*
FUNDING BONDS—
6s, A&O, $31,500.....Apr. 1, 1906
GENERAL BONDS—
6s, semi-an., $150,000.Apr. 1, 1921
Bond'd debt Mar. 1, '98..$181,500
Floating debt..... 20,000

Tot. debt Mar. 1, '98 (abt)$201,500
Tax valuation, real..... 1,350,000
Tax valuation, personal 150,000
Total valuation 1898... 1,500,000
Assessment is ¾ actual value.
Population in 1890 was.....3,271
Population in 1895 was.....3,185

TAX FREE.—All the bonds issued by this city are tax exempt

MONTGOMERY CO.—T. J. BIGSTAFF, Treas.

County seat is Mt. Sterling.

LOANS— *When Due.*
COURT HOUSE—
6s, J&J, $6,000..... —
FUNDING DEBT—
6s, J&J, $73,000.....Jan., 1903
(Subject to call 1903.)
TURNPIKE BONDS—
4s, ..., $50,000.....1928
Subject to call after 1918.
Bond. debt Aug. 1, 1898. $79,000
Floating debt (about).... 50,000

Total debt Aug. 1, '98.... $129,000
Tax valuation, real 3,845,739
Tax valuation, personal. 768,247
Tax valuation, railroads. 300,000
Total valuation 1898... 4,913,986
Assessment ½ to ⅔ actual value.
State tax (per $1,000) '98....$5·25
County tax (per $1,000)..... 6·75
Population in 1890 was.....12,367
Population in 1898 (est.)....15,000

INTEREST on funding bonds is payable in New York at National Park Bank; on other bonds at Mount Sterling, Ky.

MUHLENBERG CO.—County seat is Greenville. Efforts are being made to compromise the railroad bonds mentioned below.

LOANS—
RAILROAD BONDS—
..... $800,000 .....Over-due
Floating debt $10,000
Total debt Apr. 1, '98, abt. 810,000

Sinking funds..... $10,000
Tax valuation 1897 1,824,624
County tax (per $1,000). $10·00
Population in 1890 was 17,995
Population in 1895 (est.)...20,000

NEWPORT.—{EDWARD BILTZ, Mayor. {JOHN ZOLLEIS, Auditor.

Newport is in Campbell County.

LOANS— *When Due.*
BRIDGE BONDS—
5s, J&J, $37,000.....1911
FLOOD BONDS—
5s, J&J, $50,000.....1904
FUNDING BONDS—
5s, A&O, $52,500.....1913
PUBLIC LANDING BONDS—
8s, Aug., $5,000..... 1900
8s, J&D, 30,000.....1900
REDEMPTION BONDS—
5s, J&J, $81,500.....1906
REFUNDING BONDS—
5s, F&A, $10,000.....1914

STREET IMPROVEMENT—
5s, var., $124,600.....1919
WATER BONDS—
7 3/10s, M&N, $224,000.....1901
7 3/10s, M&N, 188,000.....1902
7 3/10s, M&N, 180,000.....1903
5s, M&N, 92,000.....1914
Total debt Aug. 1, 1899.$1,074,600
Sinking fund assets.... 17,000
Net debt Aug. 1, 1899... 1,057,600
Tax valuation, 1899....11,044,181
Tax rate (per $1,000)'99....$24·35
Population in 1890 was.... 24,918
Population in 1899 (est.)...30,000

NICHOLAS COUNTY.—S. A. RATLIFF, Clerk.

Carlisle is the county seat.

LOANS— *When Due.*
TURNPIKE BONDS—
4s, J&J, $40,000..... Jan. 1, 1904
($8,000 every 5th yr.) to Jan. 1, '24
(All bonds subject to call after '14.)
Bonded debt Jan. 1, 1899. $40,000
Floating debt 12,000
Total debt Jan. 1, 1899... 52,000

Sinking fund..... $4,000
Net debt Jan. 1, 1899... 48,000
Assessed valuation '97..3,957,178
Assessment abt. 70% actual value.
State & Co. tax (per M) '98 $10·25
Population in 1890 was....10,764
Population in 1899 (est.)...13,000

OWEN COUNTY.—W. P. SWOPE, Clerk.

County seat is Owenton.

LOANS— *When Due.*
COUNTY BONDS—
5s, M&S, $100,000... Sept. 1, 1903
Optional at any time.
REFUND. BRIDGE & TURNPIKE—
6s, F&A, $30,000 .....Feb. 1, 1917
Optional after Feb. 1, 1912
6s, ..., $30,000.....1902
Bonded debt Jan. 1, 1899. $130,000
Floating debt 20,000

Total debt..... $150,000
Turnpike debt (add't'l). 30,000
Sinking fund..... 16,000
Total debt Jan. 1, 1899 134,000
Tax valuation 1899.... 2,919,115
Assessment about ½ actual value.
Total tax (per $1,000).....$14·25
Population in 1890 was....17,676
Population in 1899.....20,000

INTEREST is payable at the U. S. National Bank, New York City.

TAX FREE—Bonds are all exempt from taxation.

OWENSBORO.—

This is the county seat of Daviess County.

LOANS— *When Due.*
RAILROAD BONDS—
4s, M&N, $62,500.....Nov. 1, 1919
Subject to call.
Interest is payable at Owensboro.
Bonded debt Aug. 12, 1899. $62,500
Floating debt..... 1,500
Total debt..... 64,000

Sinking fund..... $4,000
Net debt Aug. 12, 1899.. 60,000
Tax valuation 1899.....5,000,000
Assessment about ⅔ actual value.
Total tax (per $1,000) '99...$22·75
Population 1890 was..... 9,837
Population 1899 (est.)..... 16,000

PADUCAH.—{J. M. LANG, Mayor. {W. H. PATTERSON, City Clerk.

This is the county seat of McCracken County. As an offset to the bonded debt, the city owned Jan. 1, 1899, railroad stock of the par value of $220,000.

LOANS— *When Due.*
CHES. OHIO & S. W. R.R.—
5s, F&A, $20,000.....Aug. 1, 1903
CH. ST. L. & P. R.R.—
4½s, J&D, $100,000...Dec. 1, 1918
Subject to call after 1898.
REFUNDED N. O. & O. RR.—
4½s, ..., $66,000..... .....
4½s, ..., 45,000.....Aug. 1, 1928
P. T. & A. R.R.—
4s, A&O, $100,000.....Oct. 1, 1920

P. & M. GRAVEL ROAD—
4s, J&J, $2,400.....July 1, 1909
4s, J&J, 1,600.....Jan. 10, 1914
Bonded debt Jan. 1, '99..$343,000
Tax valuation 1898.....7,000,000
Assessment about ⅔ actual value.
City tax (per $1,000) '98....$15·00
Population in 1890 was.... 12,797
Population in 1899 (est.) ...23,000

INTEREST on the Chicago St. Louis & Paducah 4½s is payable in New York City; on all other bonds in Paducah.

PARIS.—{BENJ. PERRY, Mayor. {GEO. B. ALEXANDER, Treasurer.

This is the County seat of Bourbon County.

LOANS.— *When Due.*
SCHOOL BONDS—
5s, M&S, $25,000....Sept. 1, 1912
Subject to call after 10 years.
Interest is payable in New York.
REFUND'G AND FUND'G B'DS '98.
4½s, ..., $66,000....1900 to 1932
$2,000 due yearly.

Bonded debt Feb. 1, '99.. $71,000
Floating debt..... 24,000
Total debt Feb. 1, 1899.. 95,000
Sinking fund..... 3,000
Tax valuation 1898.....2,615,000
Assessment is ¾ actual value.
City tax (per $1,000) '98... $14·00
Population in 1890 was.....4,218
Population in 1895 (est.).....7,000

PENDLETON CO.—C. H. LEE, JR., Treasurer.

County seat is Falmouth.

LOANS— *When Due.*
FUNDING BONDS—
5s, J&J, $75,000.....July 1, 1912
TURNPIKE BONDS—
6s, J&J, $20,000.....July 1, 1908
6s, J&J, 15,000.....July 1, 1903
6s, J&J, 3,000.....July 6, 1906

5s, J&J, $40,000.....July 1, 1910
Bond. debt Feb. 1, 1899. $153,000
Floating debt..... 1,500
Total debt Feb. 1, 1899.. 154,500
Equal'd valuation, 1898. 3,684,741
Assessment is ¼ actual value.
Population in 1890 was.....16,346

INTEREST on the 6 per cent turnpike bonds due 1906 is payable at Falmouth; on the funding bonds at the Chase National Bank, N. Y., on all others at the Bank of America, N. Y.

SCOTT COUNTY.—County seat is Georgetown.

LOANS— *When Due.*
TURNPIKE BONDS—
4s, J&D, $46,000.....1904 to 1913
$5,000 due y'rly '04 to '11, Jan. 1;
$3,000 due y'rly '12 and '13, Jan. 1.
REFUNDING BONDS—
4s, ..., $100,000..... ....
Bonded debt Jan. 1, '98. 112,000

Floating debt (about)... $7,000
Total debt..... 119,000
Sinking fund (about).... 5,000
Net debt Jan. 1, '98 (abt.). 114,000
Tax valuation 1899 7,612,778
State & co. tax (per M.) '96..$9·90
Population in 1890 was.....16,546
Population in 1897 (est.)...17,000

SPENCER COUNTY.—County seat is Taylorsville.

LOANS— *When Due.*
COUNTY BONDS—
6s, A&O, $84,000..Apr. 1, 1901-'11

Total debt Apr. 1, 1898... $93,000
Equal'ed valuat'n 1897..1,720,056
St. & co. tax (per $1,000) '91 $14·25
Population in 1890 was.....6,760

INTEREST payable at Bank of Ky. and Union Nat. B'k, Louisville.

WARREN CO.—Bowling Green is the county seat.

LOANS— *When Due.*
TURNPIKE & REFUNDING BONDS—
4s, semi-ann., $140,000..Jan 2, '29
Subject to call, $35,000, 1909; $35,000, 1914; $35,000, 1919, and $35,000, 1924.

Bonded debt Feb 1., '99. $140,000
Tax val'tion '98 about 10,000,000
Co. tax (per $1,000) '98..... $4·25
Population in 1890 was.... 30,158
Population in 1898 about...33,000

WOODFORD CO.—JAMES W. SMITH, Treas.

County seat is Versailles.

LOANS— *When Due.*
COUNTY BONDS—
4s, M&S, $50,000..... .....
Subject to call after 1903.
TURNPIKE BONDS—
4s, ..., $40,000.....1904 to 1920
$2,500 due yearly on Jan. 1.
Total debt Feb. 1, 1899.. $90,000

Tax valuation, real.....$6,169,076
Tax valuation, person'l. 2,124,855
Total valuation 1898... 8,293,961
Assessment same as actual value.
State tax (per $1,000), '98 ..$5 25
County tax (per $1,000)..... 3·50
Population in 1890 was....12,330
Population in 1899 was....12,500

INTEREST on county bonds is payable in New York.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding several counties and other civil divisions in Kentucky which have reported an indebtedness of over $10,000 and are not represented among the foregoing.

Place.	*Total Debt.*	*Int. Rate.*	*Tax Valuation.*	*Populat'n*
Ashland, Boyd Co.....	$36,000	5	$3,000,000 ('98)	4,195
Bellevue, Campbell Co.	70,100	6	1,980,180 ('97)	1,460
Boyd Co.	25,000	4	4,122,267 ('98)	14,033
Caldwell Co.....	100,000	6	2,583,151 ('97)	3,163
Carroll Co.....	47,000	....	3,500,000 ('97)	9,266
Franklin, Simpson Co...	20,000	5	725,000 ('98)	2,320
Garrard Co.....	33,000	....	440,000 ('98)	11,138
Grayson Co.....	37,875	6	2,588,447 ('98)	18,688
Ludlow, Kenton Co.....	72,700	....	1,406,606 ('95)	4,000
Lyon Co.....	75,000	6&7	1,15[illegible],361 ('95)	7,628
Ohio Co.....	25,000	....	5,640,349	22,946
Shelby Co.....	200,000	5&6	8,613,380 ('99)	16,521

State of Tennessee.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act May 26, 1790) - May, 26 1790
Admitted as a State (Act June 1, 1796) - - June 1, 1796
Total area of State (square miles) - - - - - 42,050
State Capital - - - - - - - - - - Nashville
Governor (term expires Jan. 15, 1901) - Benton McMillin
Secretary of State (term exp. Feb. 12*, 1901) - Wm. S. Morgan
Treasurer (term expires Feb. 1*, 1901) - - E. B. Craig
Comptroller (term expires Feb. 1, 1901) - Thos. F. King

Legislature meets biennially in odd years on the first Monday in January and sessions are not limited. "but no member shall be paid for more than 75 days of a regular session."

* Constitution says term of office shall be computed from the 15th of January, but these officials being elected by the Legislature are usually allowed to serve a full term from the date of their appointment.

The debt on which the State is paying interest is as follows.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstanding.
Redemption	4	A & O	Oct. 1, 1907	$469,000
New settlement bonds (subject to call at 100).....	3	J & J	July 1, 1913	13,710,200
Penitentiary bonds.....	4½	A & O	Oct. 1, 1913	600,000
Redemption bonds	4½	A & O	Oct. 1, 1913	1,000,000
Old bonds and certfs. of indebtedness held by State institutions.....	5 & 6	....	1896 to 1914	676,000

PAR VALUE OF BONDS.—Settlement bonds are $100 and $1,000

INTEREST on the new settlement bonds is payable in Nashville or by Messrs. Latham, Alexander & Co., New York City.

TOTAL DEBT, ETC.—The subjoined statement shows Tennessee's total new settlement debt in February, 1899.

Total interest-bearing debt.....$16,455,200
Estimated amount of bonds yet to be funded..... 895,000

ASSESSED VALUATION.—The following statement shows the character and valuation of all taxable property in the State.

Year.	Acres. $	Town Lots. $	Other Property. $	Total Value. $	Aver'ge Value p. Acre.	Rate of Tax per $1,000.
1898..	159,421,612	110,995,934	35,698,751	306,116,297	6·18	3·00
1897..	162,920,056	111,732,170	36,720,503	311,372,729	6·34	3·00
1895..	165,883,997	111,906,412	38,271,204	316,061,613	6·42	2·00
1892..	182,041,338	120,521,975	50,153,219	352,716,532	7·04	3·00
1890..	172,340,180	120,530,633	54,637,292	347,508,105	6·54	3·00
1885..	143,198,948	57,898,552	25,651,808	226,749,308	5·60	3·00
1880..	148,999,550	46,635,550	16,133,338	211,768,438	6·00	1·00
1875..	183,228,365	57,578,261	37,213,908	278,020,534	6·74	4·00
1871..	205,386,777	72,518,243		287,905,020	8·39	6·00
1867..	155,245,178	59,039,406	11,108,826	225,393,410	6·72	4·50

POPULATION.—The population of Tennessee has been as follows.

1890.....	1,767,518	1860.....	1,109,801	1830.....	681,904
1880.....	1,542,359	1850.....	1,002,717	1820.....	422,771
1870.....	1,258,520	1840.....	829,210	1810.....	261,727

The proportion of the colored population was 26·14 per cent in 1880 and 24·57 per cent in 1890. In number blacks were 245,881 in 1850 283,019 in 860; 322,331 in 1870; 403,151 in 1880; 434,300 in 1890

CITIES, COUNTIES AND TOWNS IN THE STATE OF TENNESSEE.

BRISTOL.—{JOHN C. ANDERSON, Mayor {T. J. BURROW, Recorder.

Bristol is in Sullivan County.

LOANS— *When Due.*
COURT HOUSE BONDS—
6s, g., J&D, $10,000..Feb. 1, 1922
FUNDING BONDS—
6s, M&S, $3,500.....Mar. 1, 1900
6s, M&S, 19,500.....Mar. 1, 1925
MARKET HOUSE BONDS—
6s, g., J&D, $10,000..Feb. 1, 1922
RAILROAD AID BONDS—
6s, F&A, $40,000.....Aug. 5, 1912
6s, J&J, 25,000.....July 1, 1920
SCHOOL BUILDING BONDS—
6s, g., J&J, $12,000...July 1, 1922

STREET IMPROVEMENT BONDS—
6s, g., J&J, $25,000...July 1, 1920
6s, g., J&D, 30,000...Feb. 1, 1922
Bonded debt Mar. 1, '99. $176,159
(City has no water debt.)
Floating debt. 10,995
Total debt Mar. 1, 1899.. 187,154
Total valuation 1898..... 800,000
Assessment is ½ actual value.
Total tax (per $1,000), 1898. $30·00
Population in 1890 was.....3,324
Population in 1880 was.....1,647
Population in 1896 (est.)....5,000

CHATTANOOGA.—E. WATKINS, Mayor.

Chattanooga is the County seat of Hamilton County.

LOANS.—	When Due.
CINCINNATI SOUTHERN RR.	
6s, M&S, $100,000	Sept. 1, 1900
FUNDING BONDS.	
6s, June, $81,000	June 1, 1911
SEWER BONDS.	
6s, M&S, $50,000	Sept. 1, 1917
6s, A&O, 125,000	Apr. 15, 1909
6s, A&O, $75,000	Apr. 15, 1911
STREET AND SEWER BONDS.	
5s, A&O, $250,000	Apr. 15, 1920
5s, A&O, 250,000	Apr. 15, 1921

INTEREST on the funding 6s due in 1917 is payable in Chattanooga; on all other bonds in New York City.

BONDED DEBT January 1, 1899, was $931,000; sinking fund assets, $93,000; net debt, $838,000; cash in treasury, $56,000.

ASSESSED VALUATION in 1899 of real estate about $12,000,000; of personal property, $2,500,000; total, $14,500,000; tax rate (per $1,000), $24·00. Real estate is assessed at "about $\frac{2}{3}$ its actual value."

POPULATION.—In 1890 was 29,100; in 1880 it was 12,892; in 1899 (estimated) 38,000.

CLARKSVILLE.—J. H. SMITH, Mayor. H. D. PETTUS, Treasurer.

County seat of Montgomery County.

LOANS—	When Due.
REFUNDING BONDS—	
6s, J&J, $28,300	July 1, 1915
6s, J&J, 21,300	July 1, 1916
6s, A&O, 22,600	July 1, 1917
SEWER BONDS—	
5s, J&J, $22,500	July 1, 1925
(Optional after five years.)	
5s, J&J, $10,000	July 1, 1915
(Optional.)	
WATER BONDS—	
6s, F&A, $32,000	Feb. 1, 1909
6s, J&J, 28,000	July 1, 1923
(Optional after July 1, 1903)	
5s, J&J, 20,000	1927
(Optional after 1907).	
4s, J&J, $20,000	1929
(Optional after 1909.)	

INTEREST is payable at Clarksville.

TOTAL BONDED DEBT on Aug. 1, 1899, was $204,700; sinking fund, $3,500.

ASSESSED VALUATION in 1898 was $3,398,800, including real estate, $2,767,100; personal property, $631,700; tax rate (per $1,000), 1897, $19·00, including State tax, $3·00; county tax, $5·00; city tax, $11·00. City tax rate for 1898 was $11·50. Property is assessed at about $\frac{5}{8}$ of its actual value.

POPULATION in 1890 was 7,924; in 1898 estimated at 12,000.

HAMILTON CO.—SETH M. WALKER, Co. Judge

County seat is Chattanooga.

LOANS—	When Due.
BRIDGE BONDS—	
5s, A&O, $200,000	Oct. 1, 1909
FUNDING BONDS—	
5s, A&O, $150,000	Apr. 1, 1905

Interest is payable in New York.

Total debt Aug. 1, 1899.	$350,000
Tax valuation 1899	21,000 000
Assessment is $\frac{3}{5}$ actual value.	
Total tax (per $1,000) 1899.	$12·50
Population in 1890 was	53,482
Population in 1899 (est.)	65,000

HARRIMAN.—C. E. HENDRICK, Treasurer.

This city is in Roane County.

LOANS—	When Due.
WATER, ELECTRIC LIGHT, ETC.—	
6s, F&A, $106,000	Aug. 1, 1923
Subject to call after Aug. 1, 1903	
Bonded debt July 1, 1899. 106,000	
Floating debt 10,000	

Total debt July 1, 1899.	$116,000
Tax valuation 1899	875,000
Estimat'd real valuat'n.	5,000,000
Total tax (per $1,000) '99.	$35·00
Population in 1890 was	716
Population, '99, (local est.)	5,000

INTEREST is payable at Manufacturers' National Bank, Harriman.

HAYWOOD CO.—J. H. ESTES, Chairman.

County seat is Brownsville.

LOANS—	Amount.
RAILROAD BONDS—	
6s, May, $121,700	May 1, 1914
Total debt Feb. 6, 1899.	$121,700
Tax valuation 1898	2,560,618

Assessment is $\frac{2}{3}$ actual value.	
State & co. tax (per $1,000).	$13·50
Population in 1890 was	23,558
Population in 1880 was	26,053
Population in 1899 (est.)	25,000

JACKSON.—THOS. TATE, Chr. Finance Com.

This city is in Madison County. Jackson owns its water-works plant, valued at $400,000, from which the city derives a yearly revenue of $18,000.

LOANS—	When Due.
IMPROVEMENT BONDS—	
6s, $55,000	1921
(Optional after 1911.)	
5s, 68,000	1920
SCHOOL BONDS—	
5s, F&A, $22,000	Aug. 1, 1917
(Optional after Aug. 1, 1907).	
WATER WORKS BONDS—	
6s, $75,000	1914
4s, 25,000	1929
(Optional after 1914.)	
TENN. MID. RY. BONDS—	
6s, $125,000	1909

Bonded debt Aug 1, '99.	$370,000
Floating debt	24,466
Total debt Aug. 1, 1899.	394,466
Tax valuation, 1898	3,250,000
Actual valuation about.	8,000,000
Tot. tax (p. $1,000), '99.	$26 50
Population in 1890 was	10,039
Population in 1899 (est.)	17,000

INTEREST on the 6 p. c. improvement bonds is payable at the Importers' & Traders' National Bank, on the 5s at the Hanover Nationl Bank, and on the Tenn. Mid. bonds at the First National Bank, New York City; on the school bonds and water bonds in Jackson.

JOHNSON CITY.—G. W. SITTON, Chr. Finance Committee.—Washington County.

LOANS—	When Due.
*CHARL. CIN. & CHIC. RR.	
6s, M&N, $20,000	May 1, 1910
FUNDING JUDGMENT BONDS—	
6s, F&A, $5,000	1903 to 1907
($1,000 due yearly on Feb. 1.)	
SCHOOL AND STREET BONDS—	
6s, F&A, $48,500	Feb. 1, 1911

Bonded debt Sept. 1, '99.	$73,500
Floating debt	1,500
Total debt Sept 1, 1899.	75,000
Total valuation 1899	700,000
Assessment is $\frac{3}{5}$ actual value.	
Total tax (per $1,000) '99.	$31·50
Population in 1890 was	4,161
Population in 1899 (est.)	5,000

* Of the $75,000 issued to the Charleston Cincinnati & Chicago Railroad Company, $55,000 have been declared illegal by the Tennessee Supreme Court, and the balance, $20,000, is now in litigation.

PAR VALUE OF BONDS.—School and street bonds are $500 each.

INTEREST is payable in New York—on school and street bonds by the Hanover National Bank.

KNOX COUNTY.—G. L. MALONEY, Co. Judge.

County seat is Knoxville.

LOANS—	When Due.
RAILROAD BONDS—	
4s, semi a., $50,000	1919
(Optional after 1909.)	
3½s, semi-a., $50,000	1919
BRIDGE BONDS—	
5s, A&O, $15,000	April 1, 1901
5s, A&O, 25,000	April 1, 1906
5s, A&O, 35,000	April 1, 1911
5s, A&O, 40,000	April 1, 1916
BRIDGE BONDS—(Con.)—	
5s, A&O, $45,000	April 1, 1921
5s, A&O, 55,000	April 1, 1926
RAILROAD BONDS—	
6s, semi-a., $181,200	1900 to 1924

Bonded debt July 1, '99.. $496,700

Tax valuation, real	$16,569,034
Tax valuation, personal	1,923,740
Total valuation 1899	18,492,774
Assessment about $\frac{2}{3}$ actual value.	
State & Co. tax (per M.), '99.	$13·00
Population in 1890 was	59,557
Population in 1899 (est.)	75,000

KNOXVILLE.—WM. RULE, Mayor. J. A. MCMILLAN, Comptroller.

Knoxville is the county seat of Knox County. In 1897 the people of Knoxville, North Knoxville and West Knoxville voted in favor of consolidation. The statement below is for the consolidated city.

LOANS—	When Due.
FUNDING BONDS—	
6s, g., $95,000, g	1915
6s, g., 95,000, g	1917
HOSPITAL BONDS—	
4s, J&D, $30,000	1929
MARKET & SCHOOL BONDS—	
5s, A&O, $50,000	1907-1927
(Part due every 10 yrs. on Apr. 1.)	
4s, g., $34,000, g	1920
IMPROVEMENT BONDS—	
5s, A&O, $500,000	Oct. 1, 1921
K. S. RAILROAD BONDS—	
5s, —, $275,000	1910
FUNDING & REFUNDING BONDS	
4s, J&D, $100,000	June 1, 1929
NORTH KNOXVILLE BONDS—	
5s, M&S, $100,000	Sept., 1919
WEST KNOXVILLE BONDS—	
6s, J&D, $75,000	June 1, 1919
5s, J&D, 37,000	June 1, 1922

Bond. debt Jan. 23, '99.	$1,288,600
Floating debt	83,266
Total debt	1,371,866
Sinking fund	17,987
Net debt Jan. 23, 1899.	1,353,878
Tax valuation, real	9,686,190
Tax valuation, personal	1,061,830
Total valuation 1898.	$10,748,020
Assessment about $\frac{1}{2}$ actual value.	
City tax (per $1,000) '99.	$12·50
Population '90 (local census)	27,709
Population (consol'ed) abt.	50,000

The city owns $275,000 Knoxville Southern stock.

TAX FREE.—Bonds due 1906 are free from taxation.

LAUDERDALE CO.—J. E. PALMER, Trustee.

County seat is Ripley.

LOANS—	When Due.
RAILROAD AID BONDS—	
6s, Apr. 1, $10,000	Apr. 1, 1900
(Equal install. yr.) to Apr. 1, 1902	
Any installment subject to call on 30 days notice. All subject to call on 60 days' notice.	

Int. at Bk. of Commerce, Memphis.	
Total debt Feb. 1, 1899.	$20,000
Total valuation 1898	2,442,341
Assessment about $\frac{2}{3}$ actual value.	
State & co. tax (p. $1,000) '98.	$15·00
Population in 1890 was	18,756
Population in 1893 (est.)	20,000

TAX FREE.—All bonds of this county are exempt from taxation.

MEMPHIS.—JOS. J. WILLIAMS, Mayor. W. B. ARMOUR, Secretary.

Memphis is the County seat of Shelby County. A yellow fever epidemic in 1878 rendered the city unable to meet its obligations, and in 1879 the city's charter was repealed and the Taxing District of Shelby County was organized for the purpose of securing a compromise with the bondholders on such terms as the city felt able to make. The courts, however, held that the Taxing District was liable for the entire debt of the city, and a compromise at 50 per cent was then arranged for under the act of March 1883. This act was amended in 1885. The old debt has been all retired and interest payments are promptly made. In 1891, by an act of the Legislature, this district was again incorporated as a city.

LOANS—	When Due.
CITY BONDS—	
5s, $60,000	1917-'22-'27
TAXING DISTRICT OF SHELBY CO.	
STAMPED FLIPPINS—	
6s, J&J, $747,000	1907
TAXING DIST. OF SHELBY CO.—Con.	
LOANS OF 1883 AND 1885—	
4½s, J&J, $1,247,000	1926
6s, J&J, $986,000	1915

PAR VALUE OF BONDS.—The 6s due 1915 and the stamped Flippins are $1,000 each.

INTEREST—Interest is payable in New York and Memphis. The Flippin bonds carry tax-receivable coupons.

FREEDOM FROM TAXATION.—Bonds are free from local tax.

TOTAL DEBT, ETC.—The city's bonded debt on Dec. 19, 1898, was $2,980,000; the total debt on April 1, 1898, was $3,040,000 sinking fund, $21,000; net debt, $3,019,000.

An annual tax of $1·00 per $1,000 is levied for the retirement of the bonds. A tax sufficient to meet the interest is also required by law.

The funding act of 1883 provides that every part thereof shall be considered a contract between the State, the Taxing District and the bondholders, and no part material to the rights of the bondholders shall be modified while the bonds remain outstanding.

ASSESSED VALUATION.—The assessed valuation and tax rate have been as follows, the assessment for 1894 being about $\frac{3}{5}$ actual value:

Years.	Real Estate.	Personal Property.	Tot. Assessed Valuation.	Rate of tax per $1,000.
1898	.....	.....	$39,855,401	.....
1894	$27,282,302	$8,212,375	35,494,677	$26·80
1893	30,010,210	9,627,740	39,637,950	17·50
1890	32,731,850	10,452,080	43,183,930	25·30
1870	.....	.....	24,783,190	.....

POPULATION in 1890 was 64,495; in 1880 it was 33,592; in 1870 it was 40,226; in 1898 (estimated), 100,000.

MEMPHIS SCHOOL DISTRICT.—A B. HILL, Secretary.

LOANS—	When Due.
4s, J&D, $30,000	July 1, 1919

Bonded debt July 1, '99.	$99,000
Sinking fund	15,000
Net debt July 1, '99.	84,000

MORRISTOWN.—R. MCFARLAND, Mayor. W. F. HODGE, Treasurer.

Morristown is in Hamblen County.

LOANS—	When Due.
SCHOOL HOUSE—	
6s, J&J, $20,000	July 1, 1921
STREET BONDS—	
6s, M&S, $10,000	Sept. 1, 1911
(Subject to call.)	
WATER WORKS BONDS—	
6s, ..., $40,000	July 15, 1925
(Subject to call after July 15, 1905)	

Bonded debt Jan. 1, 1899. $70,000

Floating debt	$6,226
Total debt	76,226
Sinking fund	3,300
Net debt Jan. 1, 1899.	72,926
Water debt included	40,000
Tax valuation 1898	883,284
Assessment about $\frac{7}{10}$ actual value.	
City tax (per $1,000) '98.	$11·50
Population 1890 was	1,999
Population 1899 (estimated).	4,500

INTEREST on school house bonds is payable at the Hanover Nat. Bank, New York; on street bonds at Morristown.

NASHVILLE.—R. H. DUDLEY, Mayor. J. P. BYRNE, City Recorder.

Nashville is the capital of the State and the county seat of Davidson County.

LOANS—	When Due.
BRIDGE BONDS—	
5½s, A&O $200,000	Oct. 1, 1905
4s, J&J, 100,000	Oct. 1, 1918
CENTENNIAL BONDS—	
4½s, J&J, $100,000	Jan. 1916
HAY MARKET BONDS—	
5s, M&S, $50,000	Mar., 1922

LOANS— *When Due.*

IMPROVEMENT BONDS 1892—
4½s, J&J. $160,000...July 1, 1922

OLD CITY BONDS—
Series of 1877, 1879 and 1881, etc.
6s, J&J, $75,000 .....July, 1900
6s, J&J, 75,000 .....July, 1901

REFUNDING BONDS—
6s, J&J, $86,000 .....July, 1903
6s, J&J, 85,000.....July, 1905
5s, J&J, 80,000.....July, 1906
5s, J&J, 25,000.....July 1, 1908
4½s, J&J, 110,000.....July 1, 1926
4s, J&J, 150,000...Apr. 1, 1918
4s, J&J, 25,000...July, 1919
3½s, J&J, 70,000. July 1, 1920

LOANS— *When Due*

SEWER BONDS—
5s, J&D,$100,000. g..June, 1911
4½s, A&O, 400,000...April 1, 1923

WATER BONDS—
6s, M&N, 450,000.... May, 1907
($50,000 due yearly) to May 1915
5s, J&D, 150,000 g....June 1921
4½s, J&J, 300,000.....July, 1918
4½s, J&J, 47,000 .July, 1920
4½s, J&J, 100,000.....July, 1922
4s, J&J, 300,000.....July, 1919

FUNDING BONDS—
4½s, J&J, $168,000.....July, 1907

PAST DUE BONDS—
.. .., $11.500..... .....

INTEREST is payable in New York and Nashville—in New York by the Merchants National Bank. All coupons are tax receivable.

TAX FREE.—All bonds issued by this city are exempt from city tax.

TOTAL DEBT, SINKING FUNDS, ETC.—The city's bonded debt on July 1, 1899, was $3,412,000, including a water debt of $1,497,000. The city has no floating debt. Beginning in 1900, 10 per cent of all revenues collected by the city, except for schools, will be set aside to form a sinking fund (Act of General Assembly 1899).

WATER WORKS.—The city owns its water works, on which it has expended $1,500,000. By act of Legislature the net revenue derived from sales of water must be applied to interest on the water bonds.

DEBT LIMITATION.—New bonds can be issued only with permission of the Legislature and the vote of the people.

ASSESSED VALUATION AND TAX RATE.—

Years.	Assessed Valuation. Real.	Personal.	Total.	Total Tax Raised.
1899.....	$28,927,790	$7,011,600	$35,939,290	$549,089
1898.....	28,684,240	6,715,150	35,399,390	601,878
1897.....	28,445,020	7,160,030	35,605,650	530,498
1895.....	28,264,447	6,808,000	35,072,475	522,456
1894.....	29,128,600	5,871,350	34,999,950	521,364
1893.....	30,194,650	7,326,850	37,521,500	559,059
1890.....	24,079,400	9,486,325	33,565,725	500,010
1888.....	20,236,700	8,391,750	28,628,456	426,537
1881.....	.....	.....	15,249,575	.....

The city tax rate (per $1,000) in 1899 was $15·00; in 1898 the total tax (per $1,000), $24·50.

POPULATION in 1890 was 76,168; in 1880 was 43,350; in 1870 was 25,865; in 1899 (estimated), 115,000.

NORTH KNOXVILLE.—See Knoxville.

PARIS.—J. L. LEMONDS, Mayor. G. L. TRYER, Recorder.

This city is in Henry County.

LOANS— *When Due.*

RAILROAD BONDS—
5s, , $15,000.....1911
Subject to call at any time.

WATER & LIGHT BONDS—
5s, ..., $45,000.....1915
Subject to call after 1900.

Interest payable in New York.
Total debt Aug. 14, '99....$60,000
Tax valuation 1898.....640,000
Tax rate (per $1,000) '98....$10·00
Population in 1890 was.....1,917
Population in 1898 (estim'd) .3,000

SEVIER CO.—JOHN CHANDLER, Clerk.

Sevierville is the county seat.

LOANS— *When Due.*

COURT HOUSE BONDS—
5s, ..., $20,000 1906
Subject to call.

PIKE BONDS—
5s, ..., $35,000.... 1915

Bonded debt Dec. 19, '98..$65,000
Floating debt 20,000
Total debt Dec. 19, '98... 85,000

Sinking fund..... $500
Net debt Dec. 19, 1898.. 84,500
Assessed valuat'n, real..1,434,283
Assessed valuat'n per'l.. 114,784
Total valuation 1898.. .1,548,567
Assessm't about 60% actual value.
State & Co. tax (per M.)'98.$13·50
Population in 1890 was 18,761
Population in 1898 (est.)....23,000

SHELBY COUNTY.—R. A. SPEED, Clerk

County Court.—County seat is Memphis.

LOANS— *When Due.*

RAILROAD BONDS—
6s, ..., $391,000..... .....
Tax valuation 1898...$39,049,688

State & co. tax (per M.)'98..$10·80
Population in 1890 was...112,740
Population in 1897 (est.)..150,000

SUMNER COUNTY.—HARRIS BROWN, Clerk.

County seat is Gallatin.

LOANS— *When Due.*

CUMB. & O. RR. AID BONDS—
6s, J&J, $85,000.....Jan. 1, 1913

Total debt July 1, 1899.. $85,000
Tax valuation, real.....3,174,310
Tax valuation, personal. 469,096

Total valuation 1898...$3,643,406
Assessment about 3-5 actual value.
State and co. tax (p. $1,000).$13·50
Population in 1890 was....23,668
Population in 1880 was....23,625

INTEREST is payable by county trustee.

OPTIONAL.—All bonds are subject to call at option of county.

UNION CITY.—JOHN F. WALKER, Mayor.

This city is in Obion County.

LOANS— *When Due.*

CEMETERY BONDS—
6s, ... $3,500.....1903-1913

WATER AND ELECTRIC LIGHT—
6s, M&S, $8,000.....Sept. 1, 1921
Subject to call after Sept. 1, 1901
6s, M&S, $20,000.....Sept. 1, 1921
Subject to call after Sept. 1, 1911
6s, M&S, $30,000.....Sept. 1, 1921
Interest is payable in New York.

Total debt Aug. 1, 1899....$61,500
Cash on hand 7,000
Assessed valuation, real...722,780
Assessed val'n, personal..206,470
Total valuation 1897.....929,150
Assessment is 65 p.c. actual value.
State & co. tax (per M.) '99..$10·40
City & sch'l tax (per M.) '99..14·00
Population in 1890 was.....3,441
Population in 1899 (est.).....4,500

TAX FREE.—All of the above bonds are exempt from taxation.

WEST KNOXVILLE.—See Knoxville.

WILSON CO.—H. L. CORR, Dep. Co. Clerk.

County seat is Lebanon.

LOANS. *When Due.*

REFUNDING BONDS—
6s, M&N, $70,000....1900 to 1904
($14,000 yearly on May 1.)
Total debt May 1, 1899...$70,000

Sinking fund..... $15,000
Tax valuation 1899.....4,405,101
State & co. tax (per M.) '99..$13·50
Population in 1890 was....27,148
Population in 1899 (est.)...30,000

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding certain other civil divisions in the State of Tennessee which have reported an indebtedness of over $10,000 and which are not represented among the foregoing.

	Bonded debt.	Assessed valuation.	Tax rate.	Pop'n 1890.
Anderson County.....	$10,000	$1,483,821	$10·50	15,128
Carter County.....	20,000	1,397,580	10·00	13,389
Columbia, Maury County	50,000	.....	12·50	5,370
Davidson County....	545,000	49,358,890	11·00	108,174
Greeneville, Greene County.....	12,000	.....	11·50	1,779
Hamblen County.....	15,000	2,007,435	8·50	11,418
Henry County.....	11,754	2,891,200	9·50	21,070
Laurence County.....	49,000	1,141,797	12·50	12,286
McMinnville, Warren County....	30,000	810,000	10·00	1,677
Marshall County.....	30,000	2,657,680	12·50	18,986
Martin, Weakley County.....	25,000	532,000	9·00	.....
Milan, Gibson County.....	16,000	..	12·00	1,546
Newbern, Dyer County.....	15,000	275,768	10·50	1,236
Pulaski, Giles County.....	200,000	777,387	10·00	2,274
Roane County.....	47,500	2,674,856	11·20	17,418
Springfield, Robertson County..	10,000	800,000	9·00	1,372
Tipton County	58,827	2,480,487	21·50	23,668

State of North Carolina.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State - - -	One of Original Thirteen
Total area of State (square miles) - - - - -	52,250
State Capital - - - - - - - - -	Raleigh
Governor (term expires Jan. 1, 1901) - -	D. L. Russell
Secretary of State (term exp. Jan. 1, 1901) -	Cyrus Thompson
Treasurer (term expires Jan. 1, 1901) - -	W. H. Worth

Legislature meets biennially in odd years on the Wednesday after the first Monday in January, and there is no limit to length of sessions, but if sessions are continued longer than 60 days members "shall serve without compensation."

STATE DEBT.—The old debt, excepting such as is not recognized, has mostly been funded under the funding laws of 1879, the time prescribed for the exchange having been extended to January 1, 1901. These laws provided for the issue of (1) consolidated 4 p. c. bonds due in 1910 to fund old ante-war bonds at 40 per cent of face value, "New" railroad bonds recognized as valid at 25 per cent, and bonds of 1866 and 1868 at 15 per cent, nothing being given for overdue coupons; and (2) for new consolidated 6 per cent bonds due in 1919, for which the North Carolina RR. construction bonds were made exchangeable at par, holders of construction bonds abating $240 of overdue interest on each $1,000 bond. The new bonds, both 4s and 6s, carry tax-receivable coupons, and are exempt from "all State, county or corporate taxation or assessment, direct or indirect, general or special."

An amendment to the State Constitution passed by the Legislature in 1879 and ratified by popular vote in 1880, forbids the General Assembly to pay or recognize as valid the following bonds: Special tax bonds $11,366,000; bonds to Chatham RR., 1868, $1,030,000, and to Williamston & Tarboro RR., $150,000; Penitentiary bonds of 1868 $44,000. The special tax bonds are in 3 classes, class 1 bearing the coupon of April 1869 and since; class 2 bearing the coupon of Oct. 1869; class 3 bearing the coupon of April, 1870 Holders of the special tax bonds brought suit to establish the validity of their bonds and the case was decided in favor of the State.

The recognized debt which had been adjusted up to Aug. 16, 1899, stood as follows:

LOANS— NAME AND PURPOSE—	Interest. P. Ct.	Payable.	Principal. When Due.	Outstand'g
Construction bonds.....c*	6	A & O	Apr. 1, 1919	$2,720,000
Renewal bonds.....c*	4	J & J	July 1, 1910	3,370,850
Bonds of 1889—				
Prison debt bond, 4s.....	....	J & J	Jan. 1, 1910	110,000
Prison farm bonds, 4s.....	....	J & J	Jan. 1, 1910	60,000

PAR VALUE OF BONDS.—The consolidated 4s are $50, $100, $500 and $1,000; the consolidated 6s $1,000 each. The prison bonds are for $100, $500 and $1,000 each.

INTEREST on the consolidated 4s and 6s is payable in New York at the National Bank of the Republic and in Raleigh.

TOTAL DEBT RECOGNIZED AND TOTAL ADJUSTED.—The funding act of March 4, 1879, was extended to Jan. 1, 1901. The recognized fundable debt which has been funded and the recognized fundable debt which has *not* been funded are as follows:

	Funded.	Not funded
Consols 6 per cent.....	$2,720,000	$25,000
Consols 4 per cent.....	3,370,850	240,920

To the foregoing we should add the further fact that the State does not have to raise money for the interest on the six per cent bonds for the reason that the lease of the North Carolina Railroad provides a fund for the payment of the interest thereon, and the State holds three millions in the stock of the road, which if sold will much more than pay the principal.

ASSESSED VALUATION.—The State's assessed valuation (about 60 per cent of cash value) and tax rate have been as follows:

Years.	Real Estate.	Personal.	Railroads.	Total.	Tax Rate.
1898.	$155,280,169	$76,967,160	$33,619,868	$265,867,197	$4·30
1897.	153,858,554	75,995,995	29,157,099	259,011,508	4·30
1896.	153,835,584	77,025,547	26,576,096	257,437,227	4·30
1894.	158,088,064	76,391,837	25,084,549	259,564,450	4·13⅓
1891.	155,079,648	87,370,243	19,726,760	262,176,651	4·33⅓
1890.	141,817,026	74,946,718	18,438,298	235,202,042	2·50
1885.	126,955,679	82,613,417	.....	209,569,096	2·50
1881.	104,742,911	62,995,728	.....	167,738,639	2·80

POPULATION OF STATE.—The population of North Carolina has been as follows:

1890.....	1,617,947	1860.....	992,622	1830.....	737,987
1880.....	1,399,750	1850.....	869,039	1820.....	638,829
1870.....	1,071,361	1840.....	753,419	1810.....	555,500

The proportion of the colored population was 37·95% in 1880 and 35·05% in 1890. In number blacks were 316,011 in 1850; 361,522 in 1860; 391,650 in 1870; 531,277 in 1880, and 567,170 in 1890.

CITIES, COUNTIES AND TOWNS
IN THE
STATE OF NORTH CAROLINA.

NOTE.—*For debts of minor civil divisions not found among the statements given below, see "Additional Statements" at end of this State.*

ASHEVILLE.—{F. M. MILLER, Mayor. {M. W. ROBERTSON, Clerk.

County seat of Buncombe County. Notice has been given to holders of bonds of this city to communicate with the U. S. Mortgage & Trust Co., New York, with reference to refunding of the bonds.

LOANS—	When Due.
CITY HALL AND MARKET HOUSE—	
5s, J&J, $20,000	Oct. 1, 1920
5s, J&J, 20,000	July 1, 1921
FLOATING DEBT BONDS—	
5s, A&O, $90,000	Apr. 1, 1924
SCHOOL BONDS—	
5s, J&J, $25,000	July 1, 1921
SEWER & WATER BONDS—	
6s, J&J, $100,000	July 1, 1918
5s, J&J, $100,000	July 1, 1921
STREET BONDS—	
6s, J&J, $20,000	July 1, 1902
5s, J&J, $300,000	July 1, 1921
WATER BONDS—	
6s, J&J, $20,000	July 1, 1902
6s, J&J, $100,000	July 1, 1916

Bonded debt Feb. 1, '99..$795,000
Water debt (included).... 220,000
Population in 1890 was.....10,235
Population in 1880 was..... 2,616
Population 1897 about.....15,000

INTEREST on the street improvement and water-works bonds due in 1902 is payable at Asheville; on the floating debt bonds at Baltimore; on all other bonds at New York City.

TAX FREE.—All bonds issued by this city are exempt from city tax

DEBT LIMITATION.—Bonds can be issued only by vote of the people.

ASSESSED VALUATION of real estate and personal property for 1898 was $4,723,191; city tax in 1898 (per $1,000), $12·00. Real estate is assessed at "about 60 per cent of its actual value."

BUNCOMBE COUNTY.— County seat is Asheville.

On Jan. 26, '98, the County Court decided that the $98,000 bonds were illegal; recently the decision was affirmed by the State Supreme Court, but it is reported that the county officials will take action to legalize the issue.

LOANS—	When Due.
REFUNDING BONDS—	
5s, J&J, $98,000	July 1, 1925

Tax valuation 1897....$9,140,412
Population in 1890..... 35,266

CHARLOTTE.—FRED. NASH, Treasurer.

County seat of Mecklenburg County.

LOANS—	When Due.
CITY HALL BONDS—	
5s, ..., $40,000	30 years
FUNDING BONDS—	
5s, J&J, $10,000	July 1, 1920
STREET AND SEWER BONDS—	
5s, J&J, $50,000	Jan. 1, 1918
5s, J&J, 75,000	July 1, 1920
5s, J&J, 250,000	Jan. 26, 1929
5s, J&J, 50,000	Apr. 1, 1929

Total debt July 1, 1899.. $475,000
Tax valuation 1898.....5,984,290
Assessment about ½ actual value.
City tax (per $1,000), 1899.$10·00
Population in 1890 was 11,557
Population in 1899 (est.)...27,000

INTEREST is payable in New York or Charlotte and coupons are receivable for city taxes.

DEBT LIMITATION.—Chartered limit of bonded debt is $500,000.

CHEROKEE CO.—W. R. NEWTON, Treasurer.

County seat is Murphy.

LOANS—	When Due.
6s, Apl. 1, $10,500	Apl. 1, 1920
6s, Apl. 1, 26,500	Apl. 1, 1921
6s, Apl. 1, 1,000	Apl. 1, 1922
6s, ..., 16,000	1928

Bonded debt Apr. 1, '98...$54,400

Floating debt..... $3,026
Total debt Apr. 1, 1898.. 57,426
Tax valuation 1897.....1,333,248
Actual value (est.).....3,000,000
Population in 1890 was.....9,976
Population in 1880 was.....8,182

INTEREST on bonds due 1921 is payable at New York; on all others at Murphy.

CLEVELAND CO.—W. R. NEWTON, Treas.

County seat is Shelby.

LOANS—	When Due.
JAIL BONDS—	
6s, J&J, $3,300	1901
Subject to call $1,000 yearly.	
RAILROAD AID—	
6s, J&J, $75,000	1905, '10, '15
($25,000 each year.)	

Interest payable in Shelby, N. C.
Total debt Mar. 30, 1898. $78,300
Total valuation 1897 3,113,938
Total tax rate (per $1,000).$8·66⅔
Population in 1890 was.....20,394
Population in 1898 (est.)...37,000

CRAVEN COUNTY.—County seat is New Berne.

LOANS—	When Due.
FUNDING BONDS—	
6s, July 1, $46,025	1909
REFUNDING BONDS—	
5s, g., J&D, $87,300	June 1, 1927
Subject to call on 6 months' notice.	

Interest is payable in New Berne.
Total valuation 1898...$3,100,000
Assessment about ⅔ actual value.
State & co. tax (per M.) '98..$10·66
Population in 1890 was.....20,533
Population in 1899 (est)...25,000

DURHAM.—GEO. W. WOODWARD, Clerk.

This is the county seat of Durham County.

LOANS—	When Due.
RAILROAD BONDS—	
6s, J&J, $100,000	Jan. 2, 1928
6s, Jan., 50,000	July 1, 1918
PUBLIC SCHOOL BONDS—	
6s, J&J, $25,000	Sept. 1, 1921
Subject to call.	
5s, J&J, $16,000	July 1. 1907
Subject to call after 1904.	

Interest payable in Durham.
Bonded debt May 1, 1899.$175,000
Floating debt..... 22,438

Total debt..... $197,438
Sinking fund and cash... 40,428
Net debt May 1, 1899.... 157,010
Total valuation 1898....5,278,944
Tax valuation, real.....1,548,527
Tax valuation, personal.3,645,649
Total valuation 1897...*5,194,176
Assessment abt. ⅔ of actual value.
Total tax (per $1,000).....$17·00
Population in 1890 was..... 5,485
Population in 1895 was.....11,699

* For particulars in regard to assessed valuation, see vol. 64, p. 480.

FORSYTH CO.—County seat is Winston.

LOANS—	When Due.
COURT HOUSE BONDS—	
6s, May 1, $19,000	May 1, 1901
6s, May 1, 18,000	May 1, 1906
6s, May 1, 18,000	May 1, 1911

Bonded debt Feb. 18, '98 $55,000
Tax valuation 1897.... 7,040,540
Real valuation about...16,000,000
Population in 1890 was 28,430
Population in 1880 was 18,070

GREENSBORO.—County seat of Guilford County.

LOANS—	When Due.
IMPROVEMENT BONDS, 1887—	
6s, J&J, $100,000	Jan. 1, 1917
SCHOOL LOCATION—	
6s, J&J, $30,000	Jan. 1, 1922
6s, J&J, 20,000	1923

Interest paid in Greensboro.
Total debt Feb. 1, 1899..$150,000
Tax rate (per $1,000), '98...$13·00
Population in 1895 (est.) ...10,000
Population in 1898 (est.)...13,000

TAX FREE.—All of the bonds are exempt from taxation.

HENDERSON CO.—W. J. DAVIS, Treasurer.

County seat is Hendersonville. Sinking fund receives $1,000 yearly.

LOANS—	When Due.
REFUNDING BONDS—	
6s, M&N, $97,000	May 1, 1925

Bonded debt Mar. 1, 1899.$97,000

Sinking fund..... $2,000
Tax valuation 1897.....2,066,806
Assessment ¾ to ⅘ actual value.
Population in 1890 was.....12,589

MECKLENBURG CO.—J. W. COBB, Register.

County seat is Charlotte.

LOANS—	When Due.
RAILROAD AID—	
6s, M&N, $300,000	Nov. 1, 1920

Floating debt..... $20,000
Total debt Aug. 1, 1898. 320,000
Tax valuation, real.....5,713,470

Tax valuation, personal$5,320,000
Total valuation 1898...11,033,470
Assessment is abt. ½ actual value.
Total tax (per $1,000) '98..$11·00
Population in 1890 was 42,673
Population in 1898 (est.) ...75,000

On Jan. 1, 1898, the county had real estate and other assets to the amount of $120,000.

INTEREST is payable in Charlotte, N. C., and at the American Exchange National Bank, New York.

RALEIGH.—{A. M. POWELL, Mayor. {JOSEPH G. BROWN, Treas.

Raleigh is the county seat of Wake County.

LOANS—	When Due.
CONSOLIDATED DEBT BONDS—	
5s, J&J, $67,500	July 1, 1919
CURRENT EXPENSE BONDS—	
5s, M&N, $25,000	1899 to 1903
($5,000 payable yearly on May 1.)	
FUNDED DEBT—	
6s, J&J, $41,500	July 1, 1907
PUBLIC IMP. BONDS—	
5s, J&J, $75,000	July 1, 1929
4s, J&J, 100,000	July 1, 1929
STREET BONDS—	
5s, J&J, $25,000	July 1, 1929
5s, A&O, 50,000	Oct. 1, 1927

INTEREST on the funded debt bonds is payable in Raleigh; all other interest payable in Baltimore. Coupons are all tax-receivable.

TOTAL DEBT, ETC.—The bonded debt on July 1, '99, was $284,000; floating debt, $4,936; total debt, $288,936; sinking fund assets, $29,106; net debt, $259,830.

TAX FREE.—The bonds are all exempt from city taxation.

ASSESSED VALUATION in 1899 of real estate was $3,740,005; of personal property, $1,448,807; total, $5,188,812; total tax rate (per $1,000), $12·33⅓. Real estate is assessed at "about ⅔ actual value."

POPULATION.—The population in 1890 was 12,678; in 1880 it was 9,265; in 1898 (estimated), 16,000.

REIDSVILLE.—C. N. EVANS, Treasurer.

In Rockingham County.

LOANS—	When Due.
IMPROVEMENT BONDS—	
6s, g, J&J, $27,500	July 1, 1921
5s, g, May, 25,000	May 1, 1929

Interest payable at the Importers' & Traders' Nat. Bk., New York.

Total debt May 3, 1899.... $75,000
Tax valuation 1899.....1,052,553
Tax rate (per $1,000) 1899..$7·50
Population in 1890 was.....2,971
Population in 1899 (est.).... 5,000

RUTHERFORD CO.—County seat is Rutherfordton.

LOANS—	When Due.
RAILROAD BONDS—	
6s, Oct. 1, $100,000	Oct. 1, 1905
6s, M&N, $27,300	Nov. 1, 1906

Interest payable at Rutherfordton.
Bonded debt Jan. 1, 1899. $127,300

Tax val'tn, real $1,967,107
Tax valuat'n, personal. 484,363
Total valuation 1898... 2,551,470
Assessment about ⅔ actual value.
Total tax (per $1,000) '98.. $10·50
Population in 1890 was.... 18,770

SALISBURY.—{T. C. LINN, Mayor. {D. A. ATWELL, Treasurer.

This city is the county seat of Rowan County.

LOANS—	When Due.
STREET BONDS—	
5s, June 1, $15,000	June 1, 1901
5s, June 1, 15,000	June 1, 1911
5s, June 1, 20,000	June 1, 1921

Interest is payable in N. Y. City.
Bonded debt Feb., 1899....$50,000
Sinking fund..... 10,000

Net debt Feb. 1, 1899.... $40,000
Tax valuation, real.....1,583,005
Tax valuation, personal. 395,750
Tax valuation 1898.....1,978,755
Assessment about ⅔ actual value.
Total tax (per $1,000).....$9·10
Population in 1890 was.....4,418
Population in 1896 (est.).....5,300

SALISBURY TOWNSHIP.—J. S. MCCUBBINS, JR., Treas.—This township is in Rowan County.

5s, J&J, $50,000 .....Due 1930
Bonded debt Feb. 1, 1899..$50,000
Tax valuation 1898 ....$3,108,025

Tax rate (per $1,000) '98....$8·00
Population in 1890 was.....6,411
Population in 1899 (about) 11,000

STANLY CO.—W. F. HUCKABEE, Register.

County seat is Albemarle. In August, 1899, the bonds mentioned below were declared illegal by the U. S. Circuit Court of Appeals.

LOANS—	When Due.
RAILROAD AID BONDS—	
6s, July, $100,000	1920

Interest payable at Salisbury.

Total debt Apr. 1, 1898.. $113,000
Tax valuation 1897.....1,471,786
Actual valuation.....3,000,000
Population in 1890 was....12,136

STATESVILLE.—County seat of Iredell County.

LOANS—	When Due.
WATER & SEWER—	
5½s, A&O, $52,000	Oct. 15, 1927

Bonded debt July 1, '99 . $79,500
Tax valuation, real..... 667,500

Tax valuation, personal..$351,346
Total valuation 1899 ..1,018,846
Total tax (per $1,000) 1899.$20·50
Population in 1890 was.....2,318
Population in 1899 (est.).....4,500

WILMINGTON.—{A. M. WADDELL, Mayor. {B. F. KING, Treasurer.

Wilmington is the county-seat of New Hanover County. Notice has been given to holders of the W. O. & E. C. RR. 6s and the C. F. & Y. RR. 5s to communicate with the U. S. Mtg. & Trust Co., New York, with reference to the refunding of the bonds.

LOANS—	When Due.
FUNDING—(Gold) 1892.	
5s, J&J, $332,400	Jan. 1, 1922
C. F. & Y. RR.—	
5s, ..., $150,000	Jan, 1, 1919
FUNDING BONDS—	
5s, Jan., $30,000	1900-1905
W. O. & E. C. RR.—	
6s, ..., $100,000	Jan. 1, 1918
REFUNDING BONDS—	
4s, g., J&J, $150,000	July 1, 1929

INTEREST on bonds is payable in Wilmington and New York. Coupons are tax-receivable.

TOTAL DEBT.—The city's bonded debt July 1, '99, was $762,400; sinking fund, $38,457; net debt July 1, 1899, was $723,943. The sinking fund receives yearly 3 cents on each $100 of the city's assessed valuation.

ASSESSED VALUATION—The city's assessed valuation and tax rate have been as follows, the assessment being about ⅓ actual value.

Years.	Real Estate.	Personal Property.	Total.	City Tax. (per $1,000
1899	$5,488,226	$1,750,540	$7,238,766	$17·50
1898.....	5,137,215	1,666,695	6,803,910	17·50
1894.....	5,538,755	1,610,285	7,149,040	17·50
1892.....	5,243,569	2,421,382	7,664,951	17·50
1885.....	3,397,505	1,762,146	5,159,651	17·50

The total tax rate (per $1,000) in 1899 was $26·80, including State tax $2·50, county tax $5·00, city tax $17·50 and school tax $1·80.

POPULATION in 1890 was 20,056; in 1899 (est.) 26,000.

WILKES COUNTY.—J. H. Pohnson, Sheriff.

Wilkesboro is the county seat. The county has refused to pay the interest on the bonds given below on the grounds that the railroad company has not complied with its contract. The case is in the courts.

LOANS	When Due.		
Railroad Aid Bonds—		Net debt June 1, 1899...	$91,000
6s, semi-an., $100,000	1900	Asse'd valuation, real...	1,115,440
Bonded debt June 1,'99..	$100,000	Asse'd valuation, per'al.	535,693
Floating debt	4,000	Total valuation 1898....	1,651,133
Total debt June 1, 1899.	104,000	Assessment about ⅔ actual value.	
Sinking fund	13,000	State and Co. tax (per M) '98..	$4·26
		Population in 1890 was	22,675

WILSON.—{P. B. DEAMS, Mayor. JOHN R. MOORE, Clerk.

Wilson is in Wilson County.

LOANS—	When Due.		
Water and Light Bonds—		Tax valuation, personal.	$635,000
5s, A&O, $74,500	Jan. 1, 1912	Total valuation 1897....	1,345,000
Sewer Bonds—		Assessment about ⅔ actual value.	
6s, g., Jan. 15, $17,000	1916	State tax (per $1,000)	$2·40
Bonded debt Jan. 1, '99....	91,500	County tax (per $1,000)	2·36⅔
Floating debt	750	City tax (per $1,000)	6·00
Total debt Jan. 1, 1899...	92,250	Average school tax	4·80
Water debt (included)	60,000	Population in 1890 was	2,126
Tax valuation, real	710,000	Population in 1896 (est.)	4,500

Property is assessed at not more than two-thirds of its actual value.

INTEREST on the water and light bonds is payable at the Chemical Nat. Bank, New York; on the sewer bonds at the Nat. Park Bank, N. Y.

WINSTON.—{JOHN F. GRIFFITH, Mayor. W. E. FRANKLIN, Secretary and Treasurer

Winston is the county seat of Forsyth County.

LOANS—	When Due.		
Improvement Bonds—		City has no sinking fund.	
5s, F&A, $100,000	Aug. 15, 1910	Tax valuation, real	$1,651,138
5s, M&N, 100,000	May 1, 1911	Tax valuation, personal	1,682,539
Railroad Bonds—		Total valuation 1898...	3,333,677
6s, M&N, $40,000	Nov. 15, 1909	Assessment about ⅓ actual value.	
Water Works and Other Purposes—		State tax (per $1,000) 1897..	$9·50
5s, M&S, $160,000	Sept. 1, 1924	City tax (per $1,000) 1898...	13·50
Bonded debt Mar. 1, '99..	$400,000	Average school tax	$1·00
		Population in 1890 was	8,018
		Population in 1880 was	2,854

Principal of all except the railroad bonds is payable in gold.

TAX FREE.—All of the city's bonds are exempt from taxation.

INTEREST on the railroad bonds is payable at Winston; on others at Baltimore, Md.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding several civil divisions in North Carolina not included in the foregoing.

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax Rate.	Population 1890.
Cumberland Co.	$106,000	.....	$2,908,090	.....	27,326
Durham Co.	65,000	....	7,615,262	$7·50	18,041
Fayetteville, Cumberland Co.	49,500	.....	1,250,000	20·00	4,222

State of South Carolina.

ITS

DEBT, RESOURCES, Etc.

Admitted as a State - - - One of Original Thirteen
Total area of State - - - - - - - - 30,570
State Capital - - - - - - - - Columbia
Governor (term expires Jan. 1, 1901) - - M. B. McSweeney
Secretary of State (term expires Jan. 1, 1901) - M. R. Cooper
Treasurer (term expires Jan. 1, 1901) - W. H. Timmerman

Legislature meets annually on the second Tuesday in January, and after the session of 1899 the term will be limited to forty days.

HISTORY OF DEBT.—For history of South Carolina's debt from 1794 to the present time see the State and City Supplement of April, 1893, pages 163 and 164. The State debt on January 1, 1899, consisted of the following items:

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
B'nds to ref. brown consols '92	4½	J & J	Jan. 1, 1933 Optional after Jan. 1, 1913.	$5,573,603
Blue bonds 1887	4½	J & J	July 1, 1928	399,000
Consols 1873-8-9	6	.....	.....	270,779
Agricul. Col. Scrip—two pieces	6	.....	irredeemable	191,800
Clemson College stock, 1891.	6	J & J	irredeemable	58,539
Bonds Fundable into Brown Consols—				
Various old bonds	6	principal fundable		350,208

PAR VALUE OF BONDS—The brown consols, the brown bonds exchangeable for the same and the blue bonds are all for $500 and $1,000.

INTEREST is payable in New York at the National Park Bank; in Columbia, South Carolina, at the State Treasury; and in Charleston at the South Carolina Loan & Trust Company.

TOTAL DEBT.—The total valid bonded debt on January 1, 1899, was $6,844,945, including $350,208 yet to be funded, and much of which may never be presented.

ASSESSED VALUATION.—The State's assessed valuation and tax rate at different periods are shown in the table below.

Years.	Real Estate.	Personal Property.	Railroads.	Total.	Tax per $1,000.
1898.	$100,719,716	$47,859,385	$24,658,004	$173,237,105	$5·00
1897.	102,088,325	47,641,516	24,142,341	173,872,182	5·00
1896.	100,976,705	45,838,607	23,940,162	170,755,474	....
1895.	100,157,179	45,494,110	23,797,652	169,448,941	....
1894.	100,415,856	49,403,984	23,944,796	173,764,636	....
1890.	88,416,367	44,280,171	17,905,913	150,602,451	5·25
1880.	76,583,666	36,574,858	7,392,900	120,551,624	4·75

STATE PROPERTY.—The State owns valuable deposits of phosphates, but its revenue from the mining of them, after increasing from $196,698 in 1886 to $237,149 in 1890, fell to $23,522 in 1898.

POPULATION OF STATE.—The population of South Carolina has been as follows in the years named:

1890	1,151,149	1860	703,708	1830	581,185
1880	995,577	1850	668,507	1820	502,741
1870	705,606	1840	594,398	1810	415,115

The proportion of the colored population was 60·70 per cent in 1880 and 60·16 per cent in 1890. In number blacks were 393,944 in 1850, 412,320 in 1860; 415,814 in 1870; 604,332 in 1880; 692,503 in 1890.

Cities, Counties and Towns in the STATE OF SOUTH CAROLINA.

ANDERSON.—John K. Hood, Mayor.

This place is in Anderson County.

LOANS—	When Due.		
City Hall Bonds.—		Total debt Apr. 1, 1899.	$50,000
4½s, A. & O. $8,000	Apr. 1, 1919	Tax valuat'n, real & RRs.	643,493
Savannah Valley RR.—		Tax valuation, personal.	958,167
7s, March, $2,000	Mar. 1, 1900	Total valuation 1898....	1,601,660
($2,000 due yearly) to Mar. 1, 1910		Assessment is ⅔ actual value.	
School Bonds—		City tax (per $1,000)' 98...	$13·50
6s, Sept. 1, $20,000	10 to 30 yrs.	Population in 1890 was	3,018
($1,000 due yearly.)		Population in 1899 (est.)	6,000

INTEREST payable at Anderson. Coupons are tax receivable.

TAX FREE.—The bonds issued by this city are exempt from taxation

OPTIONAL.—All of the bonds are subject to call.

CHARLESTON.—J. O. Lea, Treasurer.

Charleston is the county seat of Charleston County. In consequence of the War the city's bonds became overdue, principal and interest. The conversion bonds were issued to settle this indebtedness.

LOANS—	When Due.		
Conversion Bonds—		5s, A&O, $55,000	Oct. 1, 1926
5s, A&O, $50,000	Oct. 1, 1922	5s, J&J, 23,000	in 99 years
5s, A&O, 56,000	Oct. 1, 1923	4s, J&J, 3,361,700	J.&J. 1909
5s, A&O, 62,500	Oct. 1, 1924	4½s, A&O, 90,000	Apr. 1, 1928
5s, A&O, 90,000	Oct. 1, 1925	4½s, A&O, 10,000	Oct. 1, 1928

PAR VALUE OF BONDS.—The 4 p. c. bonds are for $100, $500 and $1,000, the 4½s for $500 and the 5s for $500 each.

INTEREST.—Interest is payable at Charleston City Treasury; coupons are all tax-receivable.

TOTAL DEBT.—The subjoined statement shows Charleston's debt on the first of January of each of the years named:

	Jan. 1, 1899.	Jan. 1, 1898.	Jan. 1, 1897.	Jan. 1, 1896.
T'l bonded debt.	$3,798,200	$3,807,700	$3,827,700	$3,839,700

DEBT LIMITATION.—The city can issue bonds only when authorized by a two-thirds vote of its citizens at a popular election held in accordance with a two-thirds vote of both the City Council and the State Legislature. Under the new Constitution the debt cannot be increased, the limitation being 8 p. c. of the assessed valuation.

ASSESSED VALUATION.—The city's assessed valuation (about 40 per cent of cash value) and tax rate have been as follows:

Years.	Assessed Valuation. Real.	Personal.	Total.	City Tax per $1,000	Total Tax per $1,000
1898	$12,357,348	$5,004,063	$17,361,411	$25·50	$37·62½
1897	12,995,113	5,380,722	18,375,835	26·00	37·50
1896	12,887,709	5,789,097	18,676,806	27·00	38·00
1895	16,630,364	6,112,472	22,742,836	21·00	31·00
1894	16,685,232	6,636,770	23,322,002	21·00	31·00
1890	14,800,000	6,586,539	21,386,539	23·00	.....
1888	14,527,350	7,042,205	21,569,555	23·50	33·75

Total tax rate in 1898 included State and county tax, $11·12½; city tax, $25·50; school tax, $1·00; total, $37·62½.

POPULATION.—In 1890 population was 54,955; in 1880 it was 49,984. According to local figures the population in 1894 was 65,000.

COLUMBIA.—

Columbia is the capital of the State and the county seat of Richland County. In 1880 the city funded the entire amount of its debt (principal and overdue interest) into the first issue of bonds below described. The water bonds, secured by first mortgage on water works costing over $400,000, were issued in 1891 for improvements.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
New city funded debt, 1880..	3-4	J & J	July 1, 1910	$852,186
Water bonds (1st mort.), 1891.	6	J & J	Jan. 1, 1921	75,000

PAR VALUE OF BONDS is $100, $500 and $1,000.

INTEREST.—The bonds bore 2 per cent interest till July 1, 1891, and will bear 3 per cent till July 1, 1900; thereafter 4 per cent. This interest is payable at the City Treasury. The coupons are tax-receivable except for water rents.

BONDED DEBT at the date of our last returns was $852,186.

DEBT LIMITATION.—The city cannot create a debt in excess of one-eighth the assessed valuation of city property.

ASSESSED VALUATION.—The city's assessed valuation (about ½ cash value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Ass'd Valuation.	Tax per $1,000.
1892	$3,254,105	$1,703,196	$4,957,301	....
1888	2,755,752	1,245,639	4,001,391	...

POPULATION.—In 1890 was 15,353; in 1880, 10,036.

GREENVILLE.—This city is the county seat of Greenville County.

LOANS—	When Due.		
Bridge Bonds—		School Bonds—	
6s, M&N, $8,500	May 1, 1905	6s, F&A, $18,000	Feb. 1, 1908
Floating Debt Bonds—		6s, F&A, 7,000	Feb. 1, 1911
6s, J&J, $10,000	July 1, 1906	Sewer Bonds—	
Paving Bonds—		6s, J&J, $75,000	July 1, 1922
6s, M&S, $15,000	Sept. 1, 1913	Coupons are all tax-receivable.	
Railroad Bonds—		Bonded debt Jan. 1, '99...	$195,000
7s, J&J, $11,600	July 1, 1903	Tax valuation real	1,606,315
7s, Jan. 9,500	Jan. 1, 1900	Tax valuation personal..	865,640
7s, Jan. 10,500	Jan. 1, 1905	Total valuation 1895....	2,471,955
7s, Jan. 5,000	Jan. 1, 1910	Assessment is 40% actual value.	
6s, J&J, 5,000	Jan. 1, 1901	City tax (per $1,000)...	$12·93⅓
5s, J&J, 10,000	Jan. 1, 1912	Population 1890 was	8,607
		Population 1895 (estim.)	10,000

TAX FREE.—All bonds of this city are exempt from city tax.

GREENVILLE CO.—County seat is Greenville.

LOANS— *When Due.*
ATL. & CHAR. AIR LINE RR.—
7s, ..., $55,000.....1903 & 1907
6s, ..., 25,000.....1915
FUNDING BONDS—
4s, J&J, $32,000..... July 1. 1919
GREENVILLE & LAURENS RR.—
7s, ..., $45,000.....1900 to 1909

Bonded debt Jan. 1, '99..$125,000
Tax valuation, real.... 4,196,245
Tax valuation, personal 2,066,670
Tax valuation, railroad 674,135
Total valuation 1898... 6,937,050
Total tax (per $1,000) '98....$14·50
Population in 1890 was.....44,310

GREENWOOD.—D C. DUPREE, Mayor.

This town is in Greenwood County.

LOANS— *When Due.*
COURT-HOUSE & JAIL BONDS—
6s, ..., $21,000.....
WATER BONDS—
6s, ..., $40,000.....1937
Interest payable in New York.
Bonded debt Jan. 1, 1899 $61,000

Sinking fund..... ..... $1,000
Net debt Jan. 1, 1899..... 60,000
Ass'd valuation '98 (abt) 1,000,000
Assessment about ⅓ actual value.
City tax (per $1,000) 1898...$7·00
Population in 1890 was.....1,326
Population in 1899 (est.)....5,500

KERSHAW CO.—{J. B. PHELPS, Supervisor. {D. C. KIRKLEY, Auditor.

County seat is Camden.

LOANS— *When Due.*
RAILROAD BONDS—
7s, J&J, $50,000.....Oct. 21, 1912
7s, J&J, 50,000.....Jan. 24, 1913
Total debt Jan. 1, 1899... $100,000
Tax valuation, real.....1,774,000
Tax valuation, personal. 690,245

Tax valuation, railroads. $254,100
Total valuation 1898....2,718,345
Assessment about 95 per cent of actual value.
Total tax (per $1,000) '98...$14·50
Population in 1890 was.....22,361

TAX FREE.—Bonds are exempt from taxation.

LANCASTER CO.—L. J. PERRY. Supervisor.

County seat is Lancaster. The statement below includes two townships.

LOANS— *When Due.*
CHERAW & CHESTER RR.—
7s, July, $71,000.....July 1, 1913
6s, Feb., 92,700.....Apr. 26, 1905
Total debt Jan. 1, 1899...$163,700

Tax valuation 1898....$1,988,635
Assessment about ⅔ actual value.
Total tax (per $1,000) '98...$16·00
Population in 1890 was.....20,761
Population in 1880 was.....16,903

INTEREST is payable at Lancaster Court House.

LAURENS CO.—County seat is Laurens C. H.

LOANS— *When Due.*
GREEN. LAURENS & SPART. RR.—
7s, Jan., $60,000.....30 years
GREENVILLE & LAURENS RR.—
7s, Dec., $74,500.....30 years

REFUNDING BONDS—
6s, Dec., $15,000.....1912
Total debt Mar. 1, 1898..$149,500
Tax valuation 1898.....4,891,208
Total tax (per $1,000) '98...$14·00
Population in 1890 was.....31,610

NEWBERRY.—County seat of Newberry County.

LOANS— *When Due.*
REFUNDING BONDS—
4½s, ..., $22,000..... ..1919
WATER & ELEC. LT. BONDS—
6s, Jan., $42,000.....Jan. 1, 1937
Coupons tax receivable.
Total debt Jan. 1, 1899...$64,000

Tax valuation, real..... $779,500
Tax valuation, personal. 701,737
Tax valuation 1895.....1,481,237
Assessment abt. 60% actual value.
Total tax (per $1,000).....$21·25
Population in 1890 was.....3,020
Population in 1898 (est.).....5,000

INTEREST on town bonds is payable at Newberry; on water and electric-light bonds at Carolina Savings Bank, Charleston.

TAX FREE.—The above bonds are exempt from taxation.

SPARTANBURG CO.—L. P. EPTON, Aud.

County seat is Spartanburg. A part of this county has been taken to help make the new county of Cherokee. The new county will assume responsibility for about one-sixth of the debt as given for Spartanburg County.

LOANS - *When Due.*
RAILROAD AID BONDS—
7&8s..$216,000.....1899-'02-'05
Sinking fund retires $10,000 y'ly.
Bonded debt Jan. 1, 1899. $216,000
Floating debt..... 33,000

Total debt Jan. 1, 1899..$249,000
Tax valuation 1898 10,737,119
Assessment about 3-5 actual value
State & co. tax (per M) '98..$13·75
Population in 1890 was....55,385
Population in 1897 about..75,000

UNION COUNTY.—M. C. DEAVER, Treasurer.

County seat is Union. A portion of this county has been taken to help form the new county of Cherokee, and $12,157 of the debt given below has been transferred to the new county.

LOANS— *When Due.*
REFUNDING RR. BONDS 1895—
6s, J&J, $114,000....July 1, 1925
Subject to call July 1, 1915.
Interest payable in New York.
Total debt Jan. 1, 1899..$114,000

Tax valuation 1898....$3,382,610
Assessment is ½ actual value.
Total tax (per $1,000) '98..$16·25
Population in 1890 was.....25,363
Population in 1896 (est.)...30,000

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding the counties (besides other civil divisions) in the State of South Carolina which have an indebtedness of over $10,000 and which are not represented among the foregoing detailed reports.

	Bonded Debt.	*Interest.*	*Maturity.*	*Tax Rate.*	*Population '90*
Abbeyville, Abbeyville Co...	$54,300	6&7	'21-'37	$12·00	1,696
Aiken, Aiken County.....	47,500	6&7	'12-'37	8·00	2,362
Bamberg, Bamberg Co.....	29,250	6	....	6·00	696
Camden, Kershaw Co.....	17,000	5&6	1915	10·00	3,533
Cane Creek, (Twp.) Lan. Co..	37,000	6&7	'13&'17	23·00	2,706
Catawba, (Twp.) York Co....	60,000	7	past due	3·00	6,678
Cherokee Twp. No. 1 Cher. Co.	23,400	6	1908	16·00	..
Chester, Chester Co.....	80,000	6	1937	.....	2,703
Chester County.....	75,000	6	1905	14·50	26,660
Clinton, Laurens Co	10,000	6	1911	4·00	1,021
Conway, (Twp.) Horry Co ...	18,500	6	1905	4·00	677
Dorchester County.....	20,000	6	1905	13·75	.....
Dunklin, (Twp.) Green'le Co.	11,900	7	1902	.....	2,269
Florence, Florence Co.....	31,500	7	'00-'09	.....	3,395
Florence County.....	24,000	6	1917	.....	25,027
Gaffney, Cherokee Co	12,000	6	1917	8·00	.....
Georgetown, George'wn Co..	79,000	7	1903	15·00	2,895
Gills Creek, (Twp.) Lan. Co..	39,000	7	1913	20·75	3,578
Laurens, Laurens Co.....	17,000	7	1910	4·00	2,245
Marion, Marion Co	15,000	.....	.....	3·00	1,640
Newberry, (Twp.) New'y Co.	50,000	6&7	'06&'12	13 00	4,868
Orangeburg, Orangeburg Co.	60,000	5&6	'25&'38	.....	2,964
Pickens County	19,500	7	past due	17·50	16,389
Pleasant Hill, (Twp.) Lan. Co.	15,200	7	1913	19·00	36·49
Sullivan, (Twp.) Laurens Co.	13,800	7	1906	..	2,218
Sumpter, Sumpter Co.....	44,000	6	'04&'10	14·00	3,865
Sumpter County.....	15,000	6	1906	.....	43,605
Union, Union Co.....	40,000	6	1937	15·00	1,609
York, (Twp.) York Co.....	56,000	7	past due	4·33	5,267

State of Georgia.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State - - One of the Original Thirteen
Total area of State (square miles) - - - - - 59,475
State Capital - - - - - - - - - - Atlanta
Governor (term expires *Oct. 1900) - - Allen D. Candler
Secretary of State (term expires *Oct. 1900) - - Philip Cook
Treasurer (term expires *Oct. 1900) - - William J. Speer
Comptroller (term expires *Oct. 1900) - William A. Wright

Legislature meets annually in October, and sessions are limited to fifty days.

*Section 49 of the Code says: "The Governor-elect shall begin the discharge of his duties from the time of his inauguration. The ceremony of inauguration shall take place during the first week of the session of the General Assembly next after the election, and on such day of that week as the General Assembly by joint resolution appoints. On failure of appointment, it takes place at 12 o'clock, meridian, on Saturday of that week, unless prevented by providential causes." Article V., section 2, paragraph 1 of the Constitution says that the Secretary of State, Comptroller-General and Treasurer shall "hold their offices for the same time as the Governor."

HISTORY OF DEBT.—The details of Georgia's early history in debt-making will be found in the STATE AND CITY SUPPLEMENT for April, 1893, pages 165 and 166. The debt of the State is now being steadily reduced, $100,000 being devoted each year to that purpose. Moreover the State Constitution adopted in December, 1877, provides against the creation of any bonded debt "except to repel invasion, suppress insurrection, or defend the State in time of war," $200,000 being made the limit for floating indebtedness which may be temporarily incurred in case of deficiency in the revenues.

LOANS— NAME AND PURPOSE.	*Interest.* P. Ct.	*Interest.* Payable.	*Principal.* When Due.	*Principal.* Outstand'g.
Redemption bonds, 1892.....	4½	J & J	Jan. 1, 1922	$207,000
do do 1896.....	4	J & J	July 1, 1926	230,000
Refunding bonds—Act of 1884	4½	J & J	July 1, 1915	3,392,000
Refunding bonds—Act of 1887	4½	J & J	Jan., 1900-16	1,700,000
$100,000 payable each year.				
Refunding bonds—Act of 1889	3½	J & J	Jan., 1917-'35	1,833,000
$100,000 payable yearly, 1917 to 1934, and $33,000 in 1935.				
Refunding bonds—Act of 1894	3½	M & N	May 1, 1915	287,000
State University bonds.....	7	J & J	1932 to 1946	282,500

State University bonds fall due as follows: $3,000 July, 1932; $61,000 April, 1933; $1,000 May, 1933; $96,000 April, 1934; $86,000 June, 1935; $6,000 July, 1935; $1,000 January, 1936; $1,000 April, 1936; $15,000 February, 1939; $3,000 October, 1940; $2,500 July, 1942, and $7,000 in July, 1946.

PAR VALUE OF BONDS.—Bonds are in pieces of $500 and upwards.

INTEREST on the university bonds is payable at the State Treasury in Atlanta, and all others at Atlanta, Ga., and at the National Park Bank, New York City.

TAX FREE.—All of the above-mentioned bonds are tax exempt.

BONDED DEBT.—The valid bonded debt of the State of Georgia on the 1st of October, 1899, was $7,936,000, of which $7,931,500 was interest-bearing and $4,500 was past due and non-interest bearing. The contingent liabilities of the State on Oct. 1, 1899, were $464,000 of South Georgia & Florida RR. bonds, indorsed by the State of Georgia.

STATE PROPERTY.—The State owns the Western & Atlantic RR., extending from Atlanta, Ga. to Chattanooga, Tenn., 138 miles, and has leased it for 29 years from December 27, 1890, to the Nashville Chattanooga & St. Louis RR. Company at a rental of $420,012 per annum.

DEBT LIMITATION.—"The bonded debt of the State shall never be increased except to repel invasion, suppress insurrection or defend the State in time of war." (Constitution of 1877, Art. IV, Sec. 12, Par. 1.

MUNICIPAL BOND ISSUES.—In December, 1897, a very important law governing issues of bonds by counties, municipalities and other civil divisions in Georgia was passed. This law provides for having the Superior Court determine the validity of proposed bond issues, and judgment in the affirmative having been given, the bonds thereafter can never be called in question. See CHRONICLE of January 15, 1898.

ASSESSED VALUATION.—The State's assessed valuation (which is not over 50 p. c. of actual value) and tax rate have been as follows:

Years.	*Real Estate.*	*Personal Property.*	*Railroads.*	*Total.*	*Tax Per $1,000.*
1899....	$235,410,751	$137,516,326	$43,933,866	$416,860,943	$5·36
1898....	236,068,322	133,050,081	42,695,508	411,813,911	6·21
1897....	236,086,309	133,948,605	42,286,457	412,321,369	5·21
1893	253,754,634	156,890,119	41,355,247	452,000,000	4·61
1892.....	258,877,830	162,271,679	42,604,025	463,753,534	4·85
1891.....	.....	.....	42,383,287	444,969,755	5·08
1890.....	225,054,915	152,311,869	38,462,161	415,828,945	3·96
1885.....	179,946,059	119,200,739	22,548,818	321,695,616	3·50
1880.....	139,657,250	99,276,876	12,490,525	251,424,651	3·50
1875.....	261,755,884		.....	261,755,884	....
1870.....	226,119,519		.....	226,119,519	....

* Including railroads.

POPULATION.—The population of Georgia has been as follows:

1890.....	1,837,353	1860.....	1,057,286	1830.....	516,823
1880.....	1,542,180	1850.....	906,185	1820.....	340,985
1870.....	1,184,109	1840.....	691,392	1810.....	252,433

The proportion of the colored population was 47·02% in 1880 and 47·01% in 1890. In number blacks were 384,613 in 1850; 465,698 in 1860; 545,142 in 1870, 725.133 in 1880 and 863,716 in 1890.

CITIES, COUNTIES AND TOWNS IN THE STATE OF GEORGIA.

ALBANY.—This city is in Dougherty County.

LOANS— *When Due.*
6s, Jan., $76,000.....1900 to 1918
$4,000 due yearly on Jan. 15.
5s, g., J&J, $12,500.....1921
ELECTRIC LIGHT BONDS—
5s, g., M&N, $25,000.....1923

REFUNDING BONDS—
6s, ..., $9,000.....Jan. 15, 1921
Total debt Apr. 1, 1898..$100,500
Total valuation 1897....2,555,000
City tax (per $1,000)..... $7·50
Population 1890 was..... 4,008
Population in 1897 (est.)... 7,000

INTEREST is payable at the Mercantile Nat. Bank, New York City.

AMERICUS.—This city is in Sumter County.

LOANS— *When Due.*
BUILDING BONDS—
6s, A&O, $30,000, g...Apr. 1, 1920
SEWER BONDS—
6s, A&O, $35,000, g..Apr. 1, 1919
IMPROVEMENT BONDS 1898—
4½s, Jan. 1, $35,000 g.Nov. 15, '27
WATER BONDS—
6s, Jan. 1, $18,000.Jan. 1, 1900-'18
$2,000 due every 2 years.
6s, A&O, $25,000, g..Sept. 1, 1920

Total debt Aug. 1, 1899.. $143,000
Tax valuation, real.....1,516,353
Tax valuation, personal.1,331,413
Total valuation 1898....2,847,816
Actual valuation.....3,000,000
State & co. tax (per $1,000)..$10·00
City tax (per $1,000) 1899...12·50
Population in 1890 was.....6,398
Population in 1896 (estim'd).8,000

INTEREST on the $18,000 water bonds and on the $35,000 improvement bonds is payable at New York or at Americus; on all other bonds by Hambleton & Co., Baltimore, Md.

TAX FREE.—All of the city's bonds are exempt from taxation.

ATHENS.—E. I. SMITH, Mayor. W. W. TURNER, Treasurer.

Athens is the county seat of Clark County. This city has never failed in the payment of principal or interest of its debt. On January 1, 1899, the corporation owned property valued at $270,918

LOANS— *When Due*
COLLEGE BONDS 1873—
5s, J&J, $15,000.....1900 to 1902
($5,000 due yearly July 1.)
SCHOOL BONDS 1886—
5s, J&J, $20,000.....July 1, 1916
SEWER BONDS 1891—
5s, J&J, $25,000.....July 1, 1921
STREET IMPROVEMENT BONDS—
4s, J&J, $100,000....1900 to 1928
Due $3,000 yearly on July 1.
WATER BONDS 1892—
5s, M&N, $23,000.Nov. 1, '99 to '21
($1,000 due yearly.)
5s, M&N, $95,000 ....Nov. 1, 1922

INTEREST on water works bonds payable at N. Y. and Athens; on all other bonds at Athens. All coupons are receivable for city taxes.

BONDED DEBT Aug. 1, 1899, was $278,000.

DEBT LIMITED by State Constitution to 7 p. c. of assessed valuation.

TAX FREE.- All the bonds are exempt from city taxation.

ASSESSED VALUATION in 1898 of real estate and personal property was $5,408,380. Real estate is assessed at its actual value. The city tax rate (per $1,000) for 1899, was $10·00; total tax (per $1,000) $20·00.

POPULATION in 1890 was 8,639; in 1899 (estimated), 12,000.

ATLANTA.—JAMES G. WOODWARD, Mayor. J. H. GOLDSMITH, Comptroller.

Atlanta is the county seat of Fulton County. In 1893 the city of West End was annexed and $52,000 of bonds assumed.

LOANS— *When Due.*
CAPITOL—
6s, J&J, $55,500....Jan. 1, 1914
FLOATING DEBT—
8s, J&J, $100,000....Jan. 1, 1902
GEORGIA WESTERN RR.—
8s, J&J, $300,000....July 1, 1902
REDEMPTION—
8s, J&J, $18,000..Jan. 1, 1902
5s, J&J, 68,500..July 1, 1911
5s, J&J, 52,000..Sept. 1, 1915
4½s, J&J, 116,000..July 1, 1916
4½s, J&J, 22,000..Jan. 1, 1917
4½s, J&J, 21,500..Jan. 1, 1918
4½s, J&J, 25,000..Jan. 1, 1919
4½s, g, J&J, 289,000g.Jan. 1, 1922
4½s, J&J, 36,000..Jan. 1, 1923
REDEMPTION—(Con.)—
4½s, g, J&J, $46,000g.Dec. 31, 1924
4s, J&J, 124,000..Jan. 1, 1920
4s, J&J, 36,000..Jan. 1, 1921
4s, g., J&J, 36,000g.Jan. 1, 1923
4s, g., J&J, 46,000g.Jan. 1, 1926
4s, g., J&J, 74,000g.Jan. 1, 1927
4s, g., J&J, 275,000.Dec. 31, 1928
WATER—
7s, J&J, $399,000..Jan. 1, 1904
7s, J&J, 28,000..Jan. 1, 1907
4½s, g, J&J, 500,000g.Jan. 1, 1922
4s, J&J, 46,000..Jan. 1, 1902
4s, J&J, 18,000..Jan. 1, 1907
4s, g., J&J, 182,000g.Jan. 1, 1923
WEST END BONDS (assumed)—
5s, A&O, $50,000...Apr. 1, 1910

PAR VALUE.—Bonds are in pieces of $100 and multiples of same.

INTEREST is payable in Atlanta and at the Fourth Nat. Bank and Nat. Park Bank, in New York. All issues carry tax-receivable coupons.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Atlanta's total municipal debt and the water debt.

	Jan. 1, 1899.	Aug. 1, '98.	Jan. 1, 1896.	Jan. 1, 1895.
Total bonded debt....	$2,927,500	$2,952,500	$2,956,000	$2,961,000
Water debt.....	1,173,000	1,173,000	1,127,000	1,127,000

On Jan. 1, 1899, the city's sinking fund amounted to $80,201.

The city charter requires that bonds to the amount of $3,500 be purchased annually by the sinking fund and retired. In addition to this requirement a sinking fund has been established consisting of money set aside from taxes.

CITY PROPERTY.—The city owns its water works, which are valued at $3,000,000, and other property valued at $2,573,650.

DEBT LIMITATION.- Charter forbids increase of city's debt.

TAX FREE.—All the above bonds are exempt from the city tax.

ASSESSED VALUATION.—The city's assessed valuation (about ½ actual value) and tax rate have been as follows:

Years.	*Real Estate.*	*Personal Property.*	*Total Assessed Valuation.*	*City Tax per $1,000.*
1898.....	$41,906,514	$10,614,568	$52,521,082	$12·50
1896.....	43,522,967	11,608,230	55,131,197	12·50
1895.....	42,230,380	11,913,165	54,143,545	15·00
1891.....	35,502,618	14,405,332	49,907,950	15·00
1888.....	25,590,681	9,003,517	34,594,198	15·00

The total tax rate (per $1,000) for 1899 was $23·60½, being made up of the State and county tax, $11·15, and city tax proper, $12·50.

POPULATION in 1890 was 65,533; in 1880 it was 37,409. The estimated population in 1898 was 120,000.

AUGUSTA.—PHILIP S. NORTH, Treasurer.

Augusta is the county seat of Richmond County. Incorporated as a city Jan. 31, 1798. The city has never failed in the payment of principal or interest of her debt.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal, When Due.	Principal, Outstand'g.
Bonds lettered F B 1876.....	7	M & N	Nov. 1, 1899	$66,000
do A C 1876.....	7	A & O	Apr. 1, 1900	82,000
do F B 1876.....	7	M & N	Nov. 1, 1901	65,500
do R B 1877.....	7	J & D	Dec. 1, 1901	23,800
do R B 1878.....	7	J & J	Jan. 1, 1902	85,500
do R B 1878.....	7	J & J	Jan. 1, 1903	56,000
do W W 1880.....	6	J & J	Jan. 1, 1904	106,600
do A A 1880.....	6	J & D	Dec. 1, 1905	148,400
do B B 1882.....	6	F & A	Feb. 1, 1906	39,000
do F I 1883.....	6	M & N	Nov. 1, 1913	200,000
do D 1885.....	6	F & A	Feb. 1, 1915	45,000
do R B 1889.....	5	F & A	Feb. 1, 1919	25,000
do C B 1891.....	5	M & N	May 1, 1921	105,000
do E E 1886.....	4½	A & O	Oct. 1, 1916	24,500
do R R 1892.....	4½	J & D	Dec. 1, 1922	115,000
do 1893.....	4½	M & S	Mar. 1, 1923	98,000
Refunding bonds 1894.....	4½	M & N	May 1, 1924	104,000
do do 1895.....	4½	A & O	Apr. 1, 1925	88,000
do do 1896.....	4½	A & O	Apr. 1, 1926	56,000
do do	4	A & O	Apr. 1, 1927	62,000
do do 1898.....	3½	M & S	Mar. 1, 1928	100,000
do do 1899.....	3½	J & D	June 1, 1929	48,000
Bonds past due but not yet presented for payment.....				6,500

PAR VALUE OF BONDS.—The bonds of this city are in pieces of $100, $250, $500 and $1,000 each.

TAX FREE.—All of the city's bonds are exempt from city tax.

OPTIONAL.- None of the bonds are payable before maturity.

INTEREST is payable in Augusta, and all coupons are tax-receivable

TOTAL DEBT, ETC.—The city has no floating debt. The following statement shows Augusta's total bonded debt (including the water debt) on the first of January of each of the years mentioned except 1897, which is for May 1.

Years.	*Bonded debt.*	*Years*	*Bonded debt.*	*Years.*	*Bonded debt*
1899.....	$1,749,800	1894.....	$1,750,800	1883.....	$2,061,000
1898.....	1,750,800	1893.....	1,750,800	1880.....	2,039,000
1897.....	1,749,800	1892.....	1,751,300	1877.....	2,014,750
1895.....	1,752,800	1891.....	1,748,800	1872.....	1,383,750

DEBT LIMITATION.—The Constitution of the State of Georgia adopted in 1877, limits municipal indebtedness in this State to 7 per cent on the amount of taxable property. Augusta's debt at that time was in excess of that limitation and still is. Therefore under no circumstances can the debt of the city be increased. No bonds can be lawfully issued except for the purpose of retiring old issues as they fall due. No obligation of this city has ever been repudiated or scaled.

CITY PROPERTY.—The city owns its water works, valued in 1899 at $700,000, the Augusta Canal, valued at $1,500,000, and $300,000 in other good real estate within city limits. The net annual income from water rents (canal and water works) was reported in 1899 as $83,634, and increases yearly from new industries and new extensions of water mains.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as given below. In 1897 the assessed valuation of all real estate was reduced 10 per cent and in 1899 an additional 5 per cent was deducted.

Years.	*Real Estate.*	*Personal Property.*	*Total Assessed Valuation.*	*City tax per $1000*
1899.....	$13,536,602	$5,243,474	$18,780,076	.....
1898.....	14,321,235	5,076,043	19,397,278	$12·50
1897.....	14,146,688	5,050,010	19,196,698	12·50
1896.....	15,940,612	5,370,849	21,311,461	12·50
1895.....	16,588,350	5,931,832	22,520,182	12·50
1891.....	16,041,973	5,309,326	21,351,299	12·50
1880.....	9,010,960	5,028,107	14,039,067	15·83½

The total tax rate in 1899 was $25·31 per $1,000. This includes State tax, $6·21; county tax, $4·40; school tax, $2·20, and city tax proper, $12·50.

POPULATION.—In 1890 population was 33,300; in 1880 it was 21,891; in 1898 (Board of Health estimate), 50,000.

BRUNSWICK.—County seat of Glynn County.

LOANS— *When Due.*
SEWER BONDS—
5s, J&J, ... Jan. 1, 1921
Interest payable in Brunswick, and New York City.

Total debt Apr. 1, 1899.. $330,000
Tax valuation, 1898.....3,351,829
City tax (per $1,000) 1899..$12·50
Population in 1890 was.....8,459
Population in 1898 (est.)...12,500

The sinking fund receives annually $1,000

CHATHAM CO.—J. W. MCINTIRE, Clerk of Board of Commissioners. County seat is Savannah.

LOAN— *When Due,*
COURT HOUSE BONDS—
5s, J&J. $95,000.....July 1, 1919
$5,000 due y'rly after July 1, 1900
Total debt Feb. 1, 1899..$100,000

Tax valuation, 1899..$30,173,148
Assess. about 40 p. c. actual value.
State & co. tax (per M.) '99.$12·70
Population in 1890 was 57,740

COLUMBUS.—L. H. CHAPPELL, Mayor. M. M. MOORE, Clerk.

County seat of Muscogee County.

LOANS— *When Due.*
REDEMPTION BONDS—
5s, J&J, $375,500.....Jan. 1, 1900
(Part each year) to 1909
REDEMPTION BONDS: *When Due.*
4½s, J&J, $55,000....Jan. 1, 1927
4½s, J&J, 33,000....Jan. 1, 1928

PAR VALUE $500 and multiples of the same. All issues carry tax receivable coupons.

INTEREST is payable at the office of the City Treasurer.

TOTAL DEBT, all bonded, on Aug. 1, 1899, was $463,500. The city has assumed the payment of $4,000 of 6 per cent Chappel College bonds, due in 1903.

TAX FREE.—The city's bonds are exempt from taxation.

CITY PROPERTY.—The city owns real estate and improvements valued at $234,750.

TAX VALUATION (about 80 % actual value) in 1899 of real estate was $6,372,015; personal property, $3,500,000; total, $9,872,015. The city and school tax (per $1,000) in 1899 was $11·00; State and county tax, $8·21. The valuation of personal property assessed in 1890 was only $201,060.

POPULATION in 1890 was 17,303; in 1880 it was 10,123. According to local figures the population for 1898 was estimated at 19,300.

FLOYD COUNTY.—J. B. HILL, Treasurer.

County seat is Rome.

LOANS— *When Due.*
BRIDGE BONDS—
6s, J&J, $12,500.....1900-1904
($2,500 due yearly Jan. 1.)
6s, J&J, $32,500.....1900-1912
($2,500 due yearly Jan. 1.)
Interest payable at Rome, Ga.

Bonded debt Feb. 1, 1899 $45,000
Floating debt..... 30,000
Total debt Feb. 1, 1899.. 75,000
Tax valuation 1898.....8,086,732
State & Co. tax (per M.), '99.$11·25
Population in 1890 was.....28,391
Population in 1897 about...36,000

GAINESVILLE.—G. P. BOONE, Clerk.

County seat of Hall County. In July, 1897, the city refused to pay the interest on the $20,000 of railroad bonds due in 1901, on the ground that the bonds were issued illegally. The matter was investigated, with the result that the city authorities became satisfied of the legality of the issue, and then the coupons were all paid off with interest from the date they became due.

LOANS— *When Due.*
RAILROAD BONDS—
7s, J&J, $30,000.....1900
7s, J&J, 20,000.....1901
SCHOOL BONDS—
7s, J&J, $2,200 1903
WATER AND LIGHT BONDS—
6s, J&J, $40,000.....1920

Total debt Jan. 1, 1899 $92,200
Tax valuation, real..... 1,345,678
Tax valuation, personal 699,058
Total valuation 1898... 2,044,736
Assess't is about $^{9}/_{10}$ actual value.
City tax (p. $1,000) '98.....$8.00
Population in 1890 was.....3,202
Population in 1898 was.....4,750

INTEREST on water and light bonds is payable in New York; on all others in Gainesville.

TAX EXEMPT.—All bonds are exempt from city tax.

GRIFFIN.— { W. D. DAVIS, Mayor. THOS. NALL, Clerk and Treasurer.

Situated in Spalding County.

LOANS—	When Due.
ELECTRIC LIGHT BONDS—	
6s, g, Jan., $16,000 g	1901-1916
($1,000 due yearly on Jan. 1.)	
RAILROAD BONDS—	
7s, J&J, $4,000	Jan. 1, 1900
WATER BONDS—	
6s, g, F&A, $5,000, g	1904-1908
($1,000 due yearly on Feb. 1.)	
6s, F&A. $30,000	1909-1923
($2,000 due yearly on Feb. 1.)	
SCHOOL BONDS—	
6s. J&J, $10,000	1901-1910
($1,000 due yearly on Jan. 1.)	

Total debt Mar. 1, 1899.. $65,000
Tax valuation, real.....1,438,575
Tax valuation, personal. 672,310
Total valuation 1898....2,110,885
Assessm't on reality at full value, on per. at about ⅔ actual value.
Tax rate (per $1,000) 1899 $11·00
Population in 1890 was.....4,503
Population in 1897 (est,).....6,000

INTEREST on railroad and school bonds is payable in Griffin; on electric-light and water bonds in Griffin and at the office of N. W. Harris & Co., New York City.

MACON.— { S. B. PRICE, Mayor. A. R. TINSLEY, Treasurer.

Macon is the County seat of Bibb County. In 1878 the interest on some of the city's bonds was passed and in 1880 the entire debt was funded into sixes. Since that date interest has been promptly paid.

LOANS—	When Due.
DEFICIENCY BONDS* —	
4½s, g., Q—J, $50,000	Oct. 1, 1926
FUNDED DEBT BONDS.	
6s, Q.—J, $545,800	Jan. 1, 1910
MARKET HOUSE BONDS.†	
5s, Q—J, $20,000	Jan. 1, 1917
PAVING BONDS—	
4½s, g., Q—J, $130,000 g.	Oct. 1, 1926
SEWER BONDS*—	
5s, g., Q—J, $150,000 g..	July 1, '23

† The market house bonds are all held in the sinking fund. * Of the $200,000 of sewer bonds authorized, only $150 000 were issued and taken by the bond commission and $20,000 has since been paid off. The deficiency bonds were also taken by the bond commission.

INTEREST is payable in Macon and coupons are tax-receivable. On sewer and paving bonds interest is payable in gold.

TAX FREE.—All of the bonds are exempt from city tax.

TOTAL DEBT on Feb. 1, 1899, was $875,800; sinking fund, $250,000; net debt, $625.800. The City Treasurer appropriates $50,000 yearly for interest on the funded debt bonds and the creation of a sinking fund for the payment of bonds in 1910.

ASSESSED VALUATION in 1899 of real estate was $8,922,878; personal property, $5,101,064; total valuation, $14,023,942; the total tax rate (per $1,000), 1899, was $26·50, including State and county tax, $14·00, and city tax, $12·50. Property is assessed at about three fourths of its actual value.

CITY PROPERTY.—In 1897 the estimated value of public buildings owned by the city was $125,000.

POPULATION.—The population in 1890 was 22,746; in 1880 it was 12,749. According to local figures the city's population in 1896 was 28,000; that of the suburbs 14,344.

MADISON.— { W. A. BROUGHTON Mayor. T. B. BALDWIN, Clerk.

Madison is in Morgan County.

LOANS—	When Due.
SCHOOL BONDS—1895.	
6s, June 1, $13,000	June 1, 1915
Subject to call after June 1, 1900	
6s, June 1, $12,000	June 1, 1915
Subject to call after June 1, 1905	
Interest is payable in New York.	
Total debt Jan. 1, 1899.. $25,000	

Tax valuation 1896.....$1,260,000
Assessment about ⅘ actual value.
State & Co. tax (per $1,000) $11·75
City tax (per $1,000)..... 2.70
School tax (per $1,000).... 4·30
Population in 1890 was.....2,131
Population in 1899 (est.).....3,000

NEWNAN.— { Col. A. R. BURDETT, Mayor. W. P. NIMMONS, Clerk.

This city is in Coweta County.

LOANS—	When Due.
SCHOOL BONDS—	
6s, J&J, $13,000	Jan. 1, '99-'09
WATER BONDS—(Gold)—	
6s, J&J, $50,000	Jan. 1, '03-'23
Total debt Apr. 1, 1898....$63,000	
Sinking fund..... 3,000	
Net debt Apr. 1, 1898..... 60,000	

Tax valuation, real..... $980,675
Tax valuation, personal. 774,036
Total valuation 1897....1,754,711
Assessment about ⅘ actual value.
State & Co. tax (per M) '97...$8·06
City tax (per $1,000).....$5·00
Population in 1890 was.....2,859
Population in 1880 was.....2,006

INTEREST on the water bonds is payable at the Fourth National Bank. New York City, and at the Treasurer's office, Newnan.

TAX FREE.—All bonds are exempt from city tax.

ROME.— { JOHN J. SEAY, Mayor. HALSTED SMITH, Clerk.

Rome is the county seat of Floyd County.

LOANS	When Due.—
FUNDING BONDS—	
5s, J&J, $36,000	Jan., 1912
REFUNDING BONDS—	
4½s, ... $168,000	July 1, 1926
WATER BONDS—	
6s, J&J, $84,600	Jan., 1909
5s, ..., *17,000	Apr. 1, 1906

* The $17,000 water bonds are secured by mortgage on water works

INTEREST is payable in New York and Rome, and the coupons are tax-receivable. Interest has been promptly paid since 1876, when the city made an adjustment of her debt.

BONDED DEBT on Feb. 1, 1899, was $305,600, including the water debt. The bonded debt in 1891 was $304,200.

The sinking fund receives yearly $5,000.

WATER WORKS owned by the city are valued at $200,000; the earnings yield a surplus of $4,000 per annum over expenses.

DEBT LIMITATION.—No liabilities can be created by this city until its present debt is paid.

ASSESSED VALUATION of real estate in 1898 was $3,268,910 personal property, $1,582,434; total, $4,851,344; city tax rate (per $1,000), 1899, $11·25; State and county tax, $11·25. The city's charter limits taxation for all purposes to $12·50 per $1,000.

POPULATION in 1890 was 6,957; in 1880 was 3,877; in 1895 the population was 12,000.

SAVANNAH.— { HERMAN MYERS, Mayor. C. S. HARDEE. Treasurer.

Savannah is the county seat of Chatham County. Prior to the year 1876 the city's bonds were all 7s, but since that date a compromise has been made with the bondholders, and all but $3,300 of the old bonds have been exchanged for new ones bearing 5 per cent tax-receivable coupons. The city of Savannah is prohibited by law from issuing any bonds in addition to those already outstanding.

LOANS— NAME AND PURPOSE.	Interest.— P. Ct.	Payable.	Principal.— When Due.	Outstand'g.
Redemption bonds..... 1879	5	Q.—F.	Feb. 1, 1909	$2,990,400
do do 1883	5	Q.—J.	July 1, 1913	285,250
Old bonds.....	..	.....	.....	3,300

PAR VALUE OF BONDS.—Bonds are for $50, $100, $300, $500 and $1,000.

INTEREST is payable in Savannah, and in New York at the American Exchange National Bank. Coupons are tax receivable.

TAX FREE.—All bonds are exempt from taxation by the city.

TOTAL DEBT.—	Jan. 1, '99.	Jan. 1, '98.	Jan. 1, '96.	Jan. 1, '95.
Total bonded debt....	$3,278,950	$3,322,950	$3,412,700	$3,494,400

The city has no floating debt. No sinking fund is held by the city, but $46,000 of its own bonds are purchased annually and canceled.

WATER WORKS.—The water works owned by the city were built in 1853-4, and subsequently improved at a total cost of $1,000,000.

DEBT LIMITATION.—The city is debarred by State law from issuing more bonds.

ASSESSED VALUATION.—The city's assessed valuation (about ¾ of its cash value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Ass. Valuation.	Tax Rate per $1,000.
1899....	$25,820,795	$10,660,052	$36,480,847	$14·50
1898 ...	24,920,795	10,560,052	35,488,847	14·50
1897....	24,430,678	10,629,258	35,059,936	14·50
1896....	24,370,237	10,446,432	35,499,512	15·00
1895 ...	24,766,336	9,161,362	33,927,698	15·00
1890....	20,000,000	11,800,000	31,800,000	15·00
1885....	13,055,969	8,112,997	21,168,966	21·25

The total tax rate (per $1,000) in 1899 was $27·20, including State and county tax $12·70 and city tax $14·50. The above tax rate is the gross rate; 10 per cent rebate is allowed if taxes are paid within a certain time.

POPULATION in 1890 was 43,189; in 1880 it was 30,709; in 1896 it was estimated at 63,980.

SUMMERVILLE.—Village in Richmond County.

LOANS—	When Due.
WATER & SEWER BONDS—	
5s, M&N, $49,000	Nov. 1, 1927
Total debt July 1, 1899 $49,000	

Assessed valuation '99.$1,495,421
Real valuation (est.).....3,000,000
Village tax (per M.), '97.....$2 00
Population 1898 (est.).....2,500

VALDOSTA.— { C. B. PEEPLES, Mayor. M. ASHLEY, Clerk.

This city is in Lowndes County.

LOANS—	When Due.
WATER WORKS AND CITY HALL—	
6s, J&J, $44,000	Jan. 1, 1924
Total debt Feb. 1, 1899.. $45,000	
Sinking fund 1,000	

Tax valuation 1899.....$2,070,000
Assessment is ¾ actual value.
City & sch. tax (per M.) '99..$8·00
Population in 1890 was.....2,854
Population in 1899 about....5,000

INTEREST payable in New York or Valdosta.

TAX FREE.—All bonds of this city are exempt from taxation.

WAYCROSS.—R. P. BIRD, Clerk of Council.

This city is the county seat of Ware County.

LOANS—	When Due.
Water 6s, $30,000 g	1920
Academy 6s, 25,000 g	1924
Bonded rate Jan. 1, 1899.$55,000	
Floating debt..... 11,000	

Total debt Jan. 1, 1899. $66,000
Assessed valuation '98..1,750,000
Tax rate (per $1.000) 1898.$21·00
Population in 1890 was.....3,364
Population in 1899 (est.).....6,000

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding minor civil divisions in the State of Georgia which have reported an indebtedness of over $10,000, and which are not represented among the foregoing detailed reports. We add the population in 1890.

Location—	Total Debt. $	Assets. $	Assessed Valuat'n. $	Tax Rate. $	Population.
Cartersville, Bartow Co,...	45,000	800	1,350,000	7·00	6,508
Dublin, Laurens Co.....	42,000	....	750,000	21·50	3,015
Elbert County	38,500	....	2,190,736	12·50	15,376
Fitzgerald, Irwin Co.....	45,958	21,608	600,000	25·00	4,000
Quitman, Brooks Co.....	20,600	...	937,190	8·00	1,868
Washington, Wilkes Co....	18,000	....	1,200,000	16·50	2,631

State of Florida.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act March 30 1822) - March 30 1822
Admitted as a State (Act March 3 1845) - March 3 1845
Total area of State (square miles) - - - - 58,680
State Capital - - - - - - - - - Tallahassee
Governor (term exp. Tu. aft. 1st Mon. Jan. 1901) W. D. Bloxham
Secret'y of State (till Tu. aft. 1st Mon. Jan. 1901) J. L. Crawford
Treasurer (ad interim term till Jan. 1, 1901) - J. B. Whitfield

Legislature meets biennially in odd years on the Tuesday after the first Monday in April, and sessions are limited to 60 days.

LOANS— NAME AND PURPOSE.	Interest.— P. Ct.	Payable.	Principal.— When Due.	Outstand'g.
Consol. bonds of 1871..... c	7	Jan. 1	Jan. 1, 1901	$350,000
Consol. gold bonds of 1873... c	6g	J & J	Jan. 1, 1903	925,000

INTEREST is payable in New York at National Park Bank; also in Tallahassee. Coupons are tax receivable.

TOTAL DEBT, ETC.—The total bonded debt on January 1, 1899, was $1,275,000, of which $950,500 bonds were in State funds, leaving $324,500 bonds in the hands of individuals, and for the latter the Legislature of 1899 passed a bill providing for refunding at maturity. In addition to the bonded debt the State borrowed $100,000 in 1889 and $100,000 in 1891, under authority granted by the Legislature, and notes bearing interest at 5 p. c. were issued therefor; during 1898 notes to the amount of $75,000 were paid and the balance of the notes is held by State funds. The "common school fund" holds $100,000 and the "internal improvement fund" $25,000.

ASSESSED VALUATION.—The tax valuation of real estate (including railroads and telegraphs), personal property, total valuation and State tax rate per $1,000, are given below for the years indicated:

Years.	Real Estate, RR. & Tel'gh.	Personal Property.	Total.	State Tax per $1,000
1898	$78,660,9 0	$15,239,892	$93,900,823	$5·00
1897	79,369,887	15,747,269	95,117,156	3·50
1896	79,323,644	16,066,322	95,389,966	2·50
1894	86,679,656	17,464,949	104,144,605	3·25
1892	65,391,271	32,976,743	98,368,014	5·50
1890	75,831,345	16,152,122	91,983,467	.....
1887	66,908,163	19,357,499	86,265,662	4·50
1886	.....	.....	76,611,409	4·00

The State tax rate (per $1,000) in 1899 was $5·50.

The present law requires property to be assessed at "full cash value."

Valuation of railroads in 1898 was $18,547,535; in 1892, $17,061,479; in 1890 $14,877,014; in 1888 $14,007,150.

POPULATION OF STATE.—The population of Florida has been as follows in the year named:

1895	464,639	1870	187,748	1840	54,477
1890	391,422	1860	140,424	1830	34,730
1880	269,493	1850	87,445		

The proportion of the colored population was 47·01 per cent in 1880 and 42·58 per cent in 1890. In number blacks were 40,242 in 1850; 62,677 in 1860; 91,689 in 1870; 126,690 in 1880; and 166,678 in 1890

CITIES, COUNTIES AND TOWNS IN THE STATE OF FLORIDA.

DUVAL CO.—County seat is Jacksonville.

LOANS— *When Due.*

RIVER IMPROV. BONDS 1892—
6s, J&J, $50,000...July 1, 1932
Optional after 1912.
5½s, M&N, $225,000..Nov. 1, 1932
Optional after.....1912
Total debt Aug. 1, 1899. $300,000
Tax valuation, real.....6,249,500

Tax valuation personal.$1,283,084
Tax val., RRs. & teleg...1,129,933
Total valuation 1898.... 8,662,517
Assessment about ⅓ actual value.
Tax rate (per $1,000) '97...$17·50
Population in 1890 was....26,800
Population in 1895 was.. .34,766

INTEREST is payable at New York and Jacksonville.

JACKSONVILLE.—J. E. T. BOWDEN, Mayor.

This is the capital of Duval County.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Water works & imp. bds., g.	5g	M&N15	May 15, 1924	$1,000,000

INTEREST is payable in Jacksonville or New York, and both interest and principal are payable in gold.

ASSESSED VALUATION in 1897 of real and personal property, $13,242,640; city tax rate (on ¾ actual value of property) in 1897 was $18·00 per $1,000 inside the fire limits; outside of those limits the rate was $14·50 per $1,000.

POPULATION in 1890 was 17,201; in 1880 was 7,650; in 1870 was 6,912. In 1898 it was estimated at 30,000.

KEY WEST.—County seat of Monroe County.

LOANS— *When Due.*

STREET BONDS—
5s, May 1, $95,000....May 1, 1920
Subject to call.
WATER BONDS—
6s, ..., $100,000....Jan. 1, 1920
Subject to call after 1905.
Interest payable in New York.

CITY HALL, ETC.—
8s, ..., $60,000.....1902
Total debt Jan., 1899.....$255,500
Tax valuation 1895 3,458,040
Assessm't from 60 to 65% act. val.
State & Co. tax (per $1,000).$14·50
City tax (per $1,000..... 11·50
Population in 1890 was.... 18,0-0
Population in 1895..... 16,502

TAX FREE.—Bonds are exempt from city tax.

ORLANDO.—{J. B. PARRAMORE, Mayor. {JAMES K. DUKE, Clerk.

County seat of Orange County.

LOANS— *When Due.*

FLOATING DEBT—
7s, J&D, $10,000.....Dec. 1, 1908
Subject to call at any time.
GENERAL REVENUE—
7s, J&J, $5,000.....July 1, 1917
Subject to call after 15 years.
PUBLIC IMPROVEMENT—
7s, M&N, $15,000....Nov. 1, 1911
7s, J&J, 15,000....July 1, 1917
Subject to call after 15 years.
SCHOOL PURPOSES—
7s, J&D, $15,000.....Dec. 1, 1908
Subject to call at any time.

Interest is payable at the Hanover National Bank, N. Y. City.
Bonded debt Jan. 1, '99. $60,000
Floating debt..... 2,22?
Total debt Jan. 1, 1899.. 6?,2·2
Tax valuation, real..... 906,952
Tax valuation, personal 134,510
Tax valuation, railroad. 28,734
Total valuation 1898....1,070,197
Assessment same as actual value.
City tax (per $1,000) '98...$16·00
Population in 1890 was.....2,856
Population in 1895 was.....2,993

PALATKA.—{GEO E. GAY, Mayor. {T. B. ANDERSON, Clerk.

This city is the county seat of Putnam County.

LOANS— *When Due.*

*BONDS TO RETIRE INDEBTEDNESS
7s, Jan., $44,000.....Jan. 1, 1909
Subject to call at 110.
Bonded debt Oct. 1, 1898 $44,000
Floating debt 3,770
Total debt Oct. 1, 1898.. 47,770
Sinking fund..... 462

Net debt Oct. 1, 1898..... $47,308
Assessed valuation, real.1,001,769
Assessed val., personal.. 149,865
Total valuation 1898....1,151,634
Assessment about ⅓ actual value.
Total tax (per $1,000) '98..$27·50
Population 1890 was.....3,039
Population in 1898 (est.).....3,700

* Exempt from town tax.

INTEREST is payable in Palatka and New York.

PENSACOLA.—{J. M. HILLIARD, Mayor. {GEO. E. T. MORGAN, Comptroller.

This city is in Escambia County.

LOANS—

COMPROMISE BONDS. *When Due.*
*5s, M.&N., $246,800.May 1, 1911
Bonded debt Aug. 1, '99.$246,800
Floating debt..... 32,400
Total debt..... 279,200
Sinking funds. 62,000
Net debt Aug. 1, 1899.... 217,200

Tax valuation, real.....$2,217,000
Tax valuation, personal 782,000
Tax valuation 1899.... 2,999,000
Assessment about 35 p. c. act. val.
Total tax (per $1,000) '99..$37·00
Population in 1890 was....11,750
Population in 1899 (est.)...20,000

*After Nov. 1, 1901, the bonds of this city bear 6 per cent interest and the city has no option to redeem them before 1911.

ST. AUGUSTINE.—P. S. ARNAU, Clerk.

County seat of St. John's County.

LOANS— *When Due.*
5s, M&N, $85,000g..May 15, 1927
Total debt Feb. 1, 1899....$85,000
Assessed valuation '98..1,618,365

Real valuation (est.)....$6,000,000
Tax rate (per $1,000) '98...$17·50
Population in 1890 was.....4,742
Population in 1897 (est.).....6,001

TAMPA.—JOHN A. WELLER, Auditor.

Tampa is the county seat of Hillsborough County.

LOANS— *When Due.*

MUNICIPAL IMPROVEMENT—
6s, g., J&J, $300,000 g.. Jan. 1, 1921

BONDED DEBT in August, 1898, was $400,000.

ASSESSED VALUATION in 1897 was $5,868,619, real value being estimated at $14,000,000. Tax rate (per $1,000), $17·00.

POPULATION in 1890 according to the United States Census was 5,532; population in 1895, State census, was 15,634.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding several civil divisions in Florida not included in the foregoing.

	Bonded Debt. $	Floating Debt. $	Assessed Valuation. $	Tax Rate.	Population 1890.
Bartow, Polk Co.....	31,500	.....	671,676	10·00	1,386
Fernandina, Nassau Co.	28,000	.....	944,180	29·75	2,803
Jefferson County.....	50,700	.....	1,554,265	.....	15,757
Sanford, Orange Co.....	45,000	.....	616,340	.....	2,165

State of Alabama.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act March 3, 1817) -	*Aug. 15, 1817
Admitted as a State (Act March 2, 1819) -	Dec. 14, 1819
Total area of State (square miles) - - - -	52,250
State Capital - - - - - - - -	Montgomery
Governor (term expires Dec.† 1900) - -	Jos. F. Johnston
Secretary of State (term expires Dec.† 1900).	R. P. McDavid
Treasurer (term expires Dec.† 1900) - -	Geo. W. Ellis

Legislature meets biennially in even years on the Tuesday after the second Monday in November, and sessions are limited to 50 days.

* This is date when the Mississippi Constitutional Convention completed its labors, the Act establishing the Territorial Government of Alabama having provided that the Act was to commence and go into force when the Constitutional Convention of Mississippi had "formed "a Constitution and State Government for that part of the Mississippi "Territory lying west of the territory herein described."

† Term is two years from time of installation in office.

HISTORY OF DEBT.—For history of Alabama's State debt see STATE AND CITY SUPPLEMENT of April, 1894, page 168. An Act of the State Legislature approved Feb. 18, 1895, and amended Feb. 16, 1899, authorizes the Governor to refund the bonds outstanding with new securities bearing such rates of interest as may be deemed best, and maturing in not more than 50 years from date of issue. By another Act, also approved Feb. 18, 1895, all bonds authorized to be exchanged under the Act approved Feb. 23, 1876, were barred if not exchanged by July 1, 1896; on October 1, 1898, the amount thus barred was $185,400.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Sub'n bonds, Class "A" 1876	5	J & J	July 1, 1906	$6,859,600
do Class "B" 1876	5	J & J	July 1, 1906	578,000
do Class "C" 1876	4	J & J	July 1, 1906	966,000
Fu'd. b'ds to retire 6s of 1880	4	J & J	Jan. 1, 1920	954,000

PAR VALUE OF BONDS—Class A bonds are $100, $500 and $1,000 Classes B and C bonds $1,000, and the funding 4s $500 and $1,000.

INTEREST—Interest is payable in New York at the American Exhange National Bank and in Montgomery.

TOTAL DEBT.—Total bonded debt March 1, 1899, $9,357,600.

ASSESSED VALUATION.—The following table shows the valuation of property, rate of taxation and amount of taxes, &c.

Year.	Valuation of Property.	Tax Rate.	Amount of Taxes.
1898	$256,256,295·00	5½ Mills	$1,410,191·00
1897	251,390,134·00	5½ do	1,384,171·00
1896	242,341,796·21	5½ do	1,333,539·74
1895	241,338,024·99	5½ do	1,328,817·39
1893	260,172,590·16	5 do	1,302,473·96
1890	258,979,575·41	4 do	1,042,618·03
1885	172,528,933·32	6 do	1,041,897·74
1880	139,077,328·22	6½ do	908,678·55
1876	135,535,792·00	7½ do	1,016,518·44

POPULATION OF STATE.—Population of Alabama has been as follows in the years named:

1890	1,513,017	1860	964,201	1830	309,527
1880	1,262,505	1850	771,623	1820	127,901
1870	996,992	1840	590,756	1810	9,046

The proportion of the colored population was 47·53% in 1880 and 45·04% in 1890. In number, blacks were 345,109 in 1850; 437,770 in 60; 475,510 in 1870; 600,103 in 1880; and 681,431 in 1890.

CITIES, COUNTIES AND TOWNS IN THE STATE OF ALABAMA.

ANNISTON.—{O. Z. HENDERSON, Mayor. {P. B. BROWN, Treasurer.

Anniston is in Calhoun County. The city defaulted in the payment of interest on the bonds now outstanding. A majority of the bond holders, having united and brought suit in the United States District Court, secured a judgment against the city for the payment of the overdue coupons. The Mayor and the Chairman of the Finance Committee were appointed a committee to arrange for an adjustment on the basis of a reduction of interest, but the bondholders refused to accept the plan offered.

LOANS— *When Due.*

FUNDING BONDS 1893—
6s, J&D, $45,000.....Dec. 1, 1913
PUBLIC BUILDINGS, &C.—
6s, J&D, $100,000....June 1, 1917

SEWERS, SCHOOLS, CEMETERY, &C.—
6s, J&D., $150,000.....J&D, 1919
Interest is payable in New York and Anniston.

TOTAL DEBT on Mar. 1, 1899, was $295,000. All bonds of this city are exempt from taxation.

ASSESSED VALUATION in 1899 of real estate was $2,845,042; personal property, $1,036,178; total, $3,881,220; tax rate (per $1,000) was $16·00, of which $11·00 for State and county tax. Property is assessed at about its full actual value.

POPULATION.—In 1890 was 9,998; in 1899 (est.), 12,000.

BESSEMER.—Situated in Jefferson County.

LOANS—	When Due.		
IMPROVEMENT BONDS—		Tax valuation, real.....	$998,408
6s, g., A&O, $50,000 g.	Apr. 1, 1922	Tax valuation, personal.	449,111
6s, g., J&J, 29,000 g.	July 1, 1939	Total valuation, 1898....	1,447,519
Interest payable in New York.		Assessment about ⅗ actual value.	
Bond. debt July 1, 1899...	$79,000	Total tax (per $1,000) '98..	$16·50
Sinking fund assets.....	500	Population in 1890 was.....	4,544
Net debt July 1, 1899...	78,500	Population in 1899 (est.)	6,000

BIRMINGHAM.—{F. V. EVANS, Auditor. GEORGE EUSTIS, Treasurer.

Birmingham is in Jefferson County. The holders of Birmingham bonds were asked in 1895 to make a compromise with the city in the matter of interest payments.—(See CHRONICLE, V. 61, p. 338.) Under this agreement the city has been paying one-half of the interest on its bonded debt. In 1899 an amendment to the State Constitution was passed permitting an increase of one-half per cent in the tax rate, the proceeds to be applied exclusively to the payment of interest on the city's bonds and for the creating of a sinking fund. This will enable the city to pay full interest from January, 1900. See CHRONICLE, Vol. 69, p. 194.

LOANS—	When Due.		
FUNDING BONDS—		SANITARY BONDS—SERIES I.-IV.—	
7g, J&D, $60,000 g.....	1916	8s, A&O, $30,000.....	1905
IMPROVEMENT BONDS (Pref.)—		(Optional at any time.)	
6g, J 15 & J, $150,000 g.....	1924	SANITARY BONDS, 1887—	
PUBLIC IMPROVEMENT—		6g, A. 30 & O., $50,000 g.....	1917
6g, M&S, $300,000 g.....	1919	SANITARY & BUILDING—	
6g, M. 15 & S., 200,000 g.....	1921	6g, M. 10 & S., $50,000 g.....	1917
6g, J. 15 & J., 150,000 g.....	1922	6g, M. 15 & S., 50,000 g.....	1918
6s, July 15, 45,000..J'ly 15,	1909	REFUNDING & IMPROVEM'T—	
5g, A&O, 200,000 g.....	1920	6g, F. 13 & A., $140,000 g.....	1923
5g, M. 16 & S., 100,000 g.....	1921	TOWN OF HIGHLANDS (ass'med)—	
MARKET HOUSE—		6g, M. 15 & N., $75,000, g.....	1921
7s, July 1, $5,000.....	1900	SCHOOL BONDS—	
Optional at any time.		7s, July 1, $20,000.....	1915
7s, M 15 & N., $5,000.....	1915	Optional after July 29,	1900
		6g, J&D, $25,000 g.....	1918

INTEREST on Sanitary bonds due in 1905 is payable in Birmingham, on all others in New York, at the Hanover National Bank. Coupons are all tax receivable.

TOTAL DEBT.—The city's bonded debt on Aug. 1, 1899, was $1,610,000. The total assets of the city, including all property, was $1,982,749 on that date.

ASSESSED VALUATION.—In 1899, total $19,800,000; in 1898 of real estate was $13,000,000; personal property, $2,200,000; total, $15,200,000. City tax (per $1,000) in 1898 was $5·00; city tax for 1899, $10 00.

Property is assessed at about one-half of its actual value.

POPULATION in 1890 was 26,178; in 1899 (local estimate) 76,437.

BREWTON.—W. H. STRONG, Mayor.

County seat of Escambia County.

LOANS—	When Due.		
WATER AND LIGHT BONDS—		Total debt Febt. 1, 1899.	$52,000
6s, semi an., $15,000 g.,	Feb. 1, 1929	Tax valuation 1898.....	560,000
..... 22,000	.....	Real value (estimated)...	1,000,000
SCHOOL BONDS—		Population in 1890 was.....	1,500
.....$15,000.....		Population in 1898 (est.)....	2,000

INTEREST payable at Continental National Bank, New York.

CALHOUN CO.—H. B. GLOVER, Treasurer.

County seat is Jacksonville.

LOANS -	When Due.		
FUNDING BONDS—		Real valuation (est.)..	$20,000,000
6s, A&O, $75,000.....	June 1, 1917	State & co. tax (per M.) '97..	$11 00
Bonded debt Aug. 1, 1899..	75,000	Population in 1890 was.....	33,119
Tax valuation 1898....	8,497,774	Population in 1897 (est.)...	35,000

INTEREST is payable at the Hanover Nat. Bank of New York City

COLBERT COUNTY.—G. M. DRISDALE, Treas.

County seat is Tuscumbia.

LOANS—	When Due.		
ROAD BONDS—		Tax valuation, real.....	$2,262,561
6s, semi-an., $100,000.	1923 & 1933	Tax valuat'n, personal.	1,437,528
5s, J&D, $100,000....	June 1, 1932	Total valuation 1898...	3,587,021
Bonded debt Apr. 1, '99..	$200,000	Population in 1890 was....	20,189

DALLAS COUNTY.—P. G. WOOD, Prob. Judge.

County seat is Selma.

LOANS—	When Due.		
BRIDGE BONDS—		Tax valuation, real.....	$5,341,885
4s, J&J, $65,000.....	Jan. 1, 1919	Tax valuation, personal	3,384,865
Optional, $5,000 y'rly aft.	Jan. 1, '01	Total valuation 1898....	8,726,750
Total debt Feb. 1, 1899..	$65,000	Co. tax rate (per $1,000).....	$3·50
		Population in 1890 was.....	49,350

INTEREST is payable at City National Bank, Selma, Ala.

ETOWAH CO.—J. H. LOVEJOY, Probate Judge.

Gadsden is the county seat.

LOANS—	When Due.		
6s, ..., $75,000.....	1921	Assessed valuation '98.	$4,025,804
Bonded debt Jan. 1, 1899..	$75,000	Assessment about ½ actual value.	
Floating debt.....	50,000	Tax rate (per $1,000) 1899.	$8 00
Total debt Jan. 1, 1899....	125,000	Population in 1890 was.....	21,926
		Population in 1899 was.....	25,000

FLORENCE.—{J. B. WEAKLEY, JR., Mayor. J. B. WHITE, Clerk.

County seat of Lauderdale County.

LOANS—	When Due.		
REFUNDING BONDS—		Assessment about ¾ actual value.	
5s, J&J, $100,000.....	1919	State & co. tax (per $1,000)	$13·00
Total debt Feb. 10, 1899.	$100,000	City tax (per $1,000).....	5·00
Tax valuation 1898 ab't..	2,000,000	Population 1890 was.....	6,012
		Population 1899 (local est.)..	8,000

INTEREST is payable in New York at Chemical National Bank.

HUNTSVILLE.—{ALFRED MOORE, Mayor. S. S. FLETCHER, Clerk.

This is the county seat of Madison County.

LOANS—	When Due.		
MUNICIPAL BONDS—		WATER BONDS (1st mort.)—	
6s, ..., $42,200.....	.....	6s, ..., $15,000.....	1907
6s, J&J, 40,000.....	1927	Subject to call at any time.	
		5s, F&A, $20,000.....	Feb. 1, 1929

SEWER BONDS—			
6s, J&D, $10,000.	Dec. 1, 1917	Actual value "about $3,500,000."	
Bonded debt Apr. 10, '99	$107,200	City tax per $1,000.....	$5·00
Tax valuation, real.....	1,743,730	Population 1890 (local cen.)	7,995
Tax valuation, personal	679,089	Population 1895 (local est.)	12,000
Total valuation 1894...	2,422,819	Coupons are all tax receivable.	

INTEREST on the 5 p. c. water bonds is payable at Mechanics' National Bank, New York City.

JEFFERSON CO.—K. F. HAWKINS, Treas.

County seat is Birmingham.

LOANS—	When Due.		
COURT HOUSE AND JAIL—		6s, A&O, $100,000..	Oct. 1, 1921
6s, J&D, $200,000....	Dec. 1, 1917	Total debt Feb. 1, '98.	$625,000
6s, M&S, 200,000....	Mar. 1, 1919	Tax valuation, real...	19,319,034
JAIL AND ALMSHOUSE—		Tax valuat'n, person'l	14,495,817
6s, F&A, $25,000.....	Aug. 1, 1905	Total valuation 1898..	33,814,851
Subject to call at any time.		Assessment is ½ actual value.	
ROAD BONDS—		State tax (per $1,000) '97..	$6·00
6s, M&N, $50,000.....	Nov. 1, 1919	County tax (per $1,000) '97.	5·50
5s, J&J, 50,000....	July 15, 1920	Population 1890 was.....	88,501
		Population 1880 was.....	23,272

INTEREST on all the bonds is payable in New York; on 6s due 1905 and 5s due 1920 at Hanover National Bank; on 6s due 1917 at National Park Bank; on 6s due 1919 at First National Bank.

TAX FREE.—All bonds issued by this county are tax exempt.

MADISON CO.—County seat is Huntsville.

LOANS—	When Due.		
ROAD BONDS—		Total debt Feb. 1, '99....	$172,500
5s, J&J, $50,000.....	Jan. 1, 1919	Tax valuation, real.....	4,581,453
Optional after Jan. 1,	1909	Tax valuation, personal	2,781,537
5s, J&J, $50,000.....	Jan. 1, 1929	Total valuation 1898...	7,313,390
Optional after Jan. 1,	1919	Assessment about ⅔ actual value.	
5s, ..., $22,500.....	1920	St. & Co. tax (per $1,000) '97.	$11·50
5s, ..., 25,000.....	1925	Population in 1890 was.....	38,119
Optional after 1915		Population in 1898 (est).....	50,000
5s, ..., $25,000.....	1935		
Optional after 1925			

TAX FREE.—All the bonds are exempt from county and city tax.

MOBILE.—J. CURTIS BUSH, Mayor.

Mobile is the county seat of Mobile County. This city has paid its interest regularly since the compromise with its bondholders in 1881.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Funding bonds of 1881.....	4-5	J & J	Jan. 1, 1906	$2,257,000
			Subject to call at 100.	
Water and sewer bonds 1898..	4½	J & J	Jan. 2, 1939	750,000

The Bienville Water Supply Co, the owners of the private water works, has sought to prevent the issue of the water bonds, but without success. See V. 68, p. 987 and 1143.

PAR VALUE OF BONDS—The bonds are for $500 each.

INTEREST is payable in New York City at the Mercantile National Bank; also in Mobile at the First National Bank. The bonds bear 4 per cent to Jan. 1, 1901; thereafter 5 per cent.

TOTAL BONDED DEBT Aug. 8, 1899, was $2,258,787, not including the water bonds. Of the funding bonds of 1881 about $250,000 stand better in the market than the rest because they are endorsed with the statement that they represent the purchase money for certain wharf property and are secured by a vendor's lien on said property. An Act of the Legislature requires the city to levy a tax of ¾ of one per cent on its valuation to provide for the payment of principal and interest of the bonds of 1881. After the payment of interest the surplus remaining from this tax is applied to the redemption of the bonds, after drawing, by lot, at par, bonds so redeemed being canceled.

ASSESSED VALUATION for 1899 of real estate $11,306,461, personal property, $4,876,443; total, $16,182,904; 1897 was $15,716,922; for 1896, of real estate, was $10,303,555, of personal property, $4,252,872; total, $14,556,427

POPULATION—The population in 1890 was 31,076; in 1880 was 29,132; in 1870 was 32,034. In 1899 it was estimated at 45,000.

MOBILE COUNTY.—S. G. STONE, Treasurer.

County seat is Mobile.

LOANS—	When Due.		
TO PAY DEBT—		Tax valuation, real....	$13,558,065
8s, F&A, $25,000.....	Feb. 1, 1909	Tax valuation, personal	7,681,766
REFUNDING—		Total valuation, 1898...	21,239,831
6s, M&S, $143,000....	Mar. 1, 1908	Assessment full value.	
5s, J&D, 169,000....	June 1, 1911	Total tax (per ($1,000) '98.	$12·00
Total debt Feb. 6, 1899.	$337,000	Population 1890 was.....	51,587

INTEREST is payable at First National Bank of Mobile.

TAX FREE.—The county's 5 per cent bonds are exempt from taxation by special law; all others actually.

MONTGOMERY.—{E. B. JOSEPH, Mayor. C. P. HARDAWAY, Clerk.

Montgomery is the County seat of Montgomery County.

Interest has been paid promptly since the compromise in 1877.

LOANS—	When Due.		
a COMPROMISE RR. BONDS—		d PAVING BONDS—	
5s, J&J, $468,100.....	Jan. 1, 1907	5s, M&N, $150,000.....	1927
b MARKET HOUSE BONDS—		5s, ..., 15,000.....	.....
5s, J&J, $80,950.....	July 2, 1907	.s, ..., 12,500. ..	.....
c SANITARY SEWERAGE—		CITY BONDS—	
6s, J&J, $150,000	May 1, 1918	6s, J&J, $250,000....	Jan. 1, 1924
d STREETS, SCHOOLS, &c.—		6s, Apr. 1, 16,000.....	Apr. 1, 1916
6s, J&J, $95,000.....	Jan. 1, 1921	WATER WORKS BONDS—	
4½s, J&J, $55,000 ...	June 1, 1929	4½s, A&O, $600,000..	Apr. 1, 1928

a $50, $500 and $1,000. b $50 and $500. c $500 and $1,000. d $1,000

INTEREST is payable in New York. Coupons are tax receivable.

TAX FREE—All bonds issued by this city are exempt from taxation.

TOTAL BONDED DEBT Jan. 1, 1899, $1,717,085. The city owns $48,000 South & North Alabama RR. bonds.

ASSESSED VALUATION.—In 1899 of real estate, $9,059,209; personal property, $4,219,333; total, $13,278,542. The city tax rate (per $1,000) in 1898 was $11·25. Total tax rate in 1896 (per $1,000), $21·25, including State tax, $5·00; county tax, $5·00; city tax proper, $11·25. Property assessed at from ⅔ to ¾ of its actual value.

POPULATION.—In 1890 it was 21,883, in 1880 it was 16,713; in 1897 (local estimate), 35,000.

MONTGOMERY CO.—{C. A. ALLEN, Clerk, W. D. BROWN, President of Board of Revenue.

County seat is Montgomery.

LOANS—	When Due.		
COURT HOUSE BONDS—		Tax valuation, real....	$13,934,558
6s, A&O, $35,000....	April 1, 1907	Tax valuation, pers'l..	6,822,858
ROAD & BRIDGE BONDS—		Total valuation 1898..	20,757,416
5s, A&O, $300,000.....	1935	State & Co. tax (per M.) '98..	$10·00
(Total authorized issue $300,000)		Population in 1890 was.....	56,175
Bonded debt Aug. 1, '99.	335,000	Population in 1880 was.....	52,352
		Population in 1898 (est.)...	85,000

SELMA.—Selma is in Dallas County.

LOANS—	When Due.		
REFUNDING BONDS		Tax valuation, real....$2,819,791	
4s, J&J, $349,800.....July 1, 1919		Tax valuation, pers'al.. 2,370,053	
Interest payable at Selma.		Total valuation 1899... 5,189,844	
Bonded debt Aug. 14, '99..$349,800		Assessment is ¾ actual value.	
Floating debt about..... 15,000		City tax (per $1,000), '99...$11·00	
Total debt, Aug. 14, '99 364,800		Population in 1890 was.....7,622	
		Population in 1899 (est.)...15,200	

TAX FREE—All bonds are exempt from city and county tax.

TALLADEGA.—

Talladega is the county seat of Talladega County.

A majority of the holders of bonds of this city have agreed to accept 3 and 3½ per cent interest on their bonds for five years.

LOANS—	When Due.		
BUILDING BONDS—		Bonded debt Feb. 1, '99.	$77,000
6s, J&J, $20,000.....Jan. 1, 1932		Floating debt.....	1,500
IMPROVEMENT BONDS—		Total debt	78,500
6s, J&J, $10,000.....Jan. 1, 1908		Tax valuation 1896.....	950,000
SCHOOL BONDS—		Real valuation (about)	..3,000,000
7s, J&J, $12,000.....July 1, 1906		Total tax (per $1,000), '98.	$15·00
SEWER BONDS—		Population in 1890 was.....	2,063
6g, M&N, $35,000g,..May 1, 1920		Population in 1899 (est.).....	5,000

INTEREST is payable at Nat. Park Bank New York City.

TROY.—JOHN GAMBLE, Clerk and Treasurer.

County seat of Pike County.

LOANS—	When Due.		
ELECTRIC LIGHT—		WATER BONDS—	
6s, F&A, $20,000.....Feb. 1, 1911		6s, semi-ann., $50,000.Feb. 1, 1924	
IMPROVEMENT BONDS—		Total debt Apr. 1, 1898..	$139,500
6s, J&J, $30,000.....Feb. 1, 1924		Tax valuation, 1897.....1,100,000	
RAILROAD AID—		Real valuation (about)	..2,500,000
5s, Mar., $19,500.....Mar. 1, 1901		Population 1890 was.....	3,449
SCHOOL BONDS—		Population 1880 was.....	2,294
6 g., M&S, $20,000g., Mar. 1, 1925		Population in 1898 (est.).....	4,000

INTEREST on 6s is payable in New York; on 5s in Troy.

The railroad aid bonds are provided for by a levy and collection of special tax for that purpose.

The city owns the electric light plant, but the revenue derived from incandescent lighting does not defray expenses of running.

ADDITIONAL STATEMENTS.

In the table following we give statistics regarding minor civil divisions in the State of Alabama which have an indebtedness of over $10,000, and which are not represented among the foregoing detailed reports. We also give the population according to the Census of 1890.

	Total Debt. $	Float'g Debt. $	Assessed Valuation. $	Tax Rate. $	Population 1890.
Cullman, Cullman Co.....	35,000	.....	370,830	16·50	1,017
Decatur, Morgan Co	40,000	3,000	712,000	5·00	2,765
Gadsden (City), Etowah Co..	40,000	.....	265,000	.....	6,056
Marion (City), Perry Co.....	25,000	.....	418,685	.....	1,982
Ozark (City), Dale Co.....	20,000	.....	565,000	13·75	1,195
Sheffield, Colbert Co.....	78,900	.....	1,328,952	15·50	2,731
Tuscaloosa (City), Tusc. Co..	112,000	.....	2,000,000	.....	4,215
Union Springs, Bullock Co...	41,000	.....	650,872	10·00	2,049
Eufaula (C.), Barbour Co.....	134,050	.....	1,540,013	10·00	4,394

State of Mississippi.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act Apr. 7 1798) -	*Apr. 7, 1798
Admitted as a State (Act March 1 1817) - -	Dec. 10, 1817
Total area of State (square miles) - - -	46,810
State Capital - - - - - - - -	Jackson
Governor (term exp. Jan. 1900) - -	A. J. McLaurin
Secretary of State (term exp. Jan. 1900) -	J. L. Power
Treasurer (term expires Jan. 1900) - -	A. Q. May

Legislature meets quadrennially in leap years the Tuesday after the first Monday in January, with a special session the second year following the leap year. Regular or quadrennial sessions are not limited, but special sessions are limited to 30 days, unless the Governor by proclamation shall extend the sitting, and only revenue and appropriation bills can be considered, "except such other matters as may be acted upon at an extraordinary session called by the Governor."

*This is the date of the organization of the old Mississippi Territory, which was divided up into two parts when the State was created.

HISTORY OF DEBT.—For history of the State debt of Mississippi see STATE AND CITY SUPPLEMENT of April 1894, page 170.

LOANS— NAME AND PURPOSE—	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
State Bonds, 1886.....	6	Jan.	Jan. 1, 1907	$500,000
Do do 1880.....	4	Jan.	Jan. 1, 1919	103,000
Do do 1896.....	5	J. & J.	Jan. 1, 1906	400,000
Optional after Jan. 1, 1901.				

INTEREST is payable in Jackson.

TOTAL DEBT.—Mississippi's total indebtedness on Mar. 1, 1899 (including $1,612,512 of debt for school funds, &c., on which interest alone has to be paid), was $2,633,292, and of this amount a large proportion was held by various State funds.

The Constitution of the State interdicts the payment of the so-called "Union Bank" and "Planters' Bank" bonds.

ASSESSED VALUATION.—The State's assessed valuation and tax rate have been as follows. Total valuation for 1897 includes railroads, telegraph, etc., amounting to $24,682,876:

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Tax rate per $1,000
1897.....	$113,210,931	$44,994,791	$182,888,593	$6·50
1896.....	.....	.....	177,312,169	6·00
1893.....	113,409,358	47,540,169	160,949,527	5·00
1890.....	116,079,457	49,767,877	165,847,334	4·00
1888.....	90,985,697	42,721,082	133,706,779	4·00

POPULATION OF STATE.—The population of Mississippi has been as follows in the years named:

1890.....	1,289,600	1860.....	791,305	1830.....	136,621
1880.....	1,131,597	1850.....	606,526	1820.....	75,448
1870.....	827,922	1840.....	375,651	1810.....	31,306

The proportion of the colored population was 57·47 p. c. in 1880 and 57·98 p. c. in 1890. In numbe blacks were 310,808 in 1850; 437,404 in 1860; 444,201 in 1870; 650,291 in 1880 and 747,720 in 1890.

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF MISSISSIPPI.

For reports not given in alphabetical order in the following see "Additional Statements" at end of this State.

ADAMS CO.—JOHN F. JENKINS, Auditor.

County seat is Natchez.

BRIDGE BONDS—			
5s, ..., $16,000.....		Net debt Feb. 10, 1899 ..	$220,255
Bonded debt Feb. 10, '99.	$220,200	Tax valuation, real.....	3,440,799
Floating debt.....	9,000	Tax valuation, personal.	1,486,663
Total debt.....	229,200	Total valuation 1898....	4,927,462
Sinking fund.....	8,945	State & Co. tax (per $1,000).	$15·50
		Population 1890 was.....	26,031

BOLIVAR COUNTY.—County seat is Rosedale.

LOANS—	When Due.		
RAILROAD BONDS—		Tax val'n, pers'l & RR..	$1,753,237
6s, May, $150,000...May 15, 1918		Total valuation 1897...	4,250,829
Tax valuation, real.....$2,497,592		State tax (per $1,000) 1897..	$6·50
		Population 1890 was.....	29,980

COLUMBUS.—{ COL. W. D. HUMPHRIES, Mayor. { H. M. LANIER, City Marshal.

County seat of Lowndes County.

The courts having decided that the bonds which were voted to the Columbus Fayette & Decatur RR., and afterward transferred to the Georgia Pacific RR. Co., are a valid debt of the city, the series will be refunded, it is expected, by the issue of a new loan bearing less interest.

LOANS—	When Due.		
RAILROAD AID BONDS—		Total debt Sept. 1, 1898..	$98,500
6s, F&A, $98,500....Sept. 1, 1902		Tax valuation, real.....	1,453,779
Subject to call.		Tax valuation, personal.	557,702
Interest payable at Columbus.		Total valuation 1897....	2,011,481
WATER AND SEWER BONDS—		Assessment about ¾ actual value.	
5s, ..., $70,000.....1919		Total tax (per $1,000)...	$18·87½
		Population 1890 was.....	4,559

GREENVILLE.—Greenville is in Washington County.

LOANS—	When Due.		
RAILROAD AID BONDS—		Bond. debt Feb. 1, 1898.	$237,000
8s, Mar. 1, $47,500..Sept. 1, 1907		Tax valuation, real.....	2,245,975
6s, May 1, 25,000...May 1, 1908		Tax valu., pers. & banks	868,637
6s, Feb. 10, 50,000..Feb. 10, 1915		Tax valuation, railroads..	52,467
REFUNDING BONDS—		Total valuation 1897.....	3,167,079
6s, J&J, $50,000...Jan. 1, 1928		Assessment same as actual value.	
WATER WORKS BONDS—		Total tax (per $1,000).....	$30·00
6s, ...$55,000..... 1916		Population in 1890 was.....	6,658
		Population in 1897 (est.)....	9,000

INTEREST on all bonds is payable in New York.

TAX FREE.—The above-mentioned bonds are exempt from city tax

CITY PROPERTY.—The water works are valued at $100,000 to $150,000.

GRENADA.—W. F HALLAM, Clerk.

This town is the county seat of Grenada County.

LOANS—	When Due.		
ELECTRIC LIGHT,		Bonded debt Sept. 1, '98..	$55,000
WATER AND SEWER—		Assessed valuation 1897	
6s, s.-a., $40,000.....July 1, 1917		(estimated).....	800,000
6s, s.-a., 15,000.....Dec. 1, 1917		Assessment about ¾ actual value.	
Interest payable at the Hanover		Tax rate (per M.) 1897....	22·50
National Bank, New York.		Population 1890.....	2,416
		Population 1897 (est.).....	2,500

JACKSON.—OLIVER CLIFTON, Clerk.

County seat of Hinds County and State capital.

LOANS—	When Due.		
SCHOOL BONDS—		Total debt Mar. 15, '99...	$66,800
6s, Jan., $24,300.....Jan. 1, 1909		City has no sinking fund.	
Subject to call after 5 years.		Tax valuation, real.....	$2,436,637
6s, ..., $15,000.....Aug. 1, 1917		Tax valu't'n, pers. & RR.	1,600,000
COLORED PUBLIC SCHOOL—		Total valuation 1899...	4,036,637
6s, Dec., $7,500.....Dec. 31, 1915		Assessment is ¾ actual value.	
Subject to call after 5 years.		City tax (per $1,000) 1898.	$13·00
SCHOOL & BRIDGE BONDS—		Total tax (per $1,000).....	24·75
5½s, ..., $20,000.....1919		Population 1890 was.....	5,920
SEWER BONDS—		Population 1898 about.....	12,000
5s, Apr. 1, $100,000.....1900-1919			
$500 due yearly on Apr. 1, '00-'18			
$90,500 due Apr. 1, 1919.			

INTEREST is payable at Jackson, Miss.

TAX FREE.—All of the city's bonds are exempt from taxation.

M'COMB.—J. DOCK HARRELL, Clerk.

This city is in Pike County.

LOANS—	When Due.		
WATER WORKS BONDS—		Assessed valuation, real.	$603,984
6s, ..., $35,000 ....Oct. 5, 1918		Assess'd valuation, per'l.	131,881
Bonded debt Oct. 5, 1898..	$39,500	Total valuation 1898....	735,865
Sinking fund.....	166	Assessm't about 75% actual value.	
Net debt Oct. 5, 1898	39,334	Tax rate (per $1,000) '98...	$23·50
		Population in 1890 was	2,383

INTEREST is payable at McComb.

MADISON COUNTY.—F. M. HOWARD, Treas.

County seat is Canton.

LOANS—	When Due.		
RAILROAD AID BONDS—		Tax val., per., RR. & tel.	$1,314,480
7s, J&D, $73,000.....June 1, 1922		Total valuation 1898...	4,017,320
(Optional after 5 years.)		Assessment about ¾ actual value.	
Interest is payable at Canton.		State & Co. tax (per M.) '99..	$13·00
Total debt Aug. 1, 1898..	$73,000	Population in 1890 was.....	27,321
Tax valuation, real.....2,702,840		Population in 1897 (est.)...	30,000

MERIDIAN.—{ E. H. DIAL, Mayor. { J. C. LLOYD, Clerk.

This is the county seat of Lauderdale County.

LOANS— *When Due.*
FUNDING BONDS—
4½s, ...,$60,000....1910 to 1930
$3,000 yearly on May 1.
MARKET BONDS—
5s, J&J, $8,000.....
($700 yearly.)
PAVING BONDS—
6s, A&O, $25,000.....Apr. 1, 1916
6s, A&O, 80,000.....Apr. 1, 1926
6s, A&O, 20,000.....Apr. 1, 1928
SCHOOL HOUSE BONDS—
6s, J&J, $30,000.....Jan. 1, 1908
6s, May 1, 15,000.....May 1, 1914

SEWER BONDS—
6s, May 1, $100,000..May 1, 1924
Total debt May 1, 1899. $330,000
Sinking funds 4,700
Net debt May 1, 1899.. 325,300
Special funds on hand.. 13,500
Tax valuation 1898.... 4,981,018
Actual valuation 1898 7,000,000
Tax rate (per $1,000)'98....$15·00
Population in 1890 was.....10,624
Population 1899 (local est.).17,000

INTEREST is payable at the National Park Bank, New York City.

MISSISSIPPI LEVEE DISTRICT.—W. E. MONTGOMERY, Secretary and Treasurer.

LOANS— *When Due.*
LEVEE CONSTRUCTION—
6s, J&J, $500,000.....Apr. 1, 1930
Subject to call after Apr. 1, 1910
6s, J&J, $200,000.....May 1, 1924
REFUNDING BONDS—
5s, $450,000.....1924
Subject to call after 1909.

Bonded debt Oct. 1, '98.$1,150,000
District has no sinking fund.
Tax valuation '97 abt.$16,500,000
Assessment is ½ actual value.
Total tax (per $1,000) '97...$15·00

The valuation given above is on property behind the public levy and does not include anything in front on the river side.

TAX FREE. The bonds due in 1918 and 1920 are tax exempt.

NATCHEZ.—{WILLIAM G. BENBROOK, Mayor. {FRED. J. MAHER, Treas.

Natchez is the county seat of Adams County.

LOANS. *When Due.*
CITY IMP. BONDS—
6s, Jan., $37,000.....in 20 years
Subject to call after 5 years

N. O. & N.W. RR. BONDS—
6s, May, $320,000....May 1, 1920
INTEREST.—Interest is payable at City Treasury.

BONDED DEBT Feb. 1, 1899, was $357,000; floating debt, $14,508; total debt, $371,508.

ASSESSED VALUATION in 1897 of real estate was $2,916,705; personal property, $1,430,000; total, $4,346,705; city tax (per $1,000), 1898, $17·50. Property is assessed at about 66% of its actual value.

POPULATION.—In 1890 it was 10,101; in 1880 it was 7,058; in 1898 it was estimated at 14,000.

PORT GIBSON.—MAURICE COHN, Clerk.

This city is the county seat of Claiborne County.

LOANS— *When Due.*
WATER WORKS AND ELECTRIC LIGHT BONDS
6s, ...$23,000.....Aug. 2, 1917
Bonded debt Aug. 10, '99..$23,000
Floating debt..... 7,500
Total debt Aug. 10, 1899.. 30,500
Assessed valuation, real..357,895

Assessed val. personal.... 366,226
Total valuation 1898..... 724,121
Assessment about ¾ actual value.
City & sch.tax (per M.) 1898.$9·25
State & Co.tax (per M.) 1898.15·00
Population 1890.....1,524
Population 1899 (est.).....2,500

SUNFLOWER CO.—T. R. BAIRD, Treasurer.

County seat is Indianola.

LOANS— *When Due.*
COURT HOUSE BONDS—
5s, ...,$20,000.....1923
Subject to call after 1903.
RAILROAD BONDS—
7s, J&J, $74,000.....Jan. 1, 1901
Total debt Sept. 1, 1898...$94,000

Interest payable in New York City
Tax valuat'n '98 (abt.).$2,000,000
Assessment about ⅗ actual value.
County tax ((per $1,000).....$9·00
Assessment about ½ actual value.
Population in 1890 was.....9,384
Population in 1898 (est.) ..12,000

TAX FREE.—Bonds of this county are exempt from taxation.

SINKING FUND.—A levy of 50 cents per $1,000 is to be made hereafter as sinking fund.

VICKSBURG.—{W. L. TROWBRIDGE, Mayor. {H. J. TROWBRIDGE, Clerk.

Vicksburg is the county seat of Warren County.

By the provisions of its charter the city is obliged to levy a tax to meet the interest on its bonds, and to apply any surplus of the sum so raised, after payment of interest, to purchase of bonds at or below par.

LOANS— *When Due.*
COMPROMISE BONDS—
5s, F&A, $325,650.....1921
Redeemable $10,000 yearly
SCHOOL BONDS—
5s, ..., $1,600.....1917
Redeemable $1,000 yearly.

LOANS— *When Due.*
L. N. O. & T. RR. BOND INTE'ST—
5s, F&A, $100,000.....1916

INTEREST is payable in Vicksburg. All coupons are tax-receivable.

TAX FREE.—The bonds are all exempt from taxation.

BONDED DEBT on August 1, 1899, was $425,650; floating debt $78,214; total debt, $503,864.

ASSESSED VALUATION in 1898 of real estate was $5,600,000; of personal property, $1,175,000; total, $6,775,000; total tax rate (per $1,000), $20·00. Property is assessed at ⅔ of its actual value.

POPULATION in 1890 was 13,373; in 1880 was 11,814; in 1870 was 12,443. The population in 1897 is estimated at 16,000.

WASHINGTON CO.—H. MILLER, Treasurer.

County seat is Greenville.

LOANS— *When Due.*
COURT HOUSE BONDS—
7s, Feb. 1, $100,000..June 1, 1911
FUNDING BONDS—
7s, J&J, $22,500.....July 2, 1914
Subject to call after July 2, 1904
RAILROAD BONDS—
6s, Feb. 10, $100,000.Mar. 6, 1915
Bonded debt Aug. 1, '99..$222,500

County has no floating debt.
Tax valuation, real....$4,501,583
Tax valuation, per. & rr. 2,363,321
Total valuation 1897.. 6,864,904
Assessment about ⅓ actual value.
Total tax (per $1,000) '97...$18·00
Population in 1890 was....40,414
Population in 1880 was....25,367
Population in 1895 (est.)....43,000

Principal of all the county's bonds is payable in gold.

INTEREST on the railroad bonds is payable in New York; on other bonds at Greenville.

TAX FREE.—The above bonds are exempt from county tax.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding civil divisions in Mississippi not included in the foregoing.

	Bonded Debt.	*Floating Debt.*	*Assessed Valuation.*	*Tax Rate.*	*Popul'n, 1890.*
Coahoma County.....	$80,000	.....	$2,604,533	.....	18,342
Hinds County.....	180,000	.....	8,521,613	6·00	39,279
West Point, Clay Co.....	77,000	.....	800,000	.....	2,762

State of Louisiana.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act Mch. 26, 1804*) -	Oct. 1, 1804
Admitted as a State (Act Feb. 20, 1811) - -	April 30, 1812
Total area of State square miles) - - - -	48,720
State Capitol, - - - - - - -	Baton Rouge
Governor (term exp. 3d Mon. May 1900) -	Murphy J. Foster
Sec. of State (term exp. 3d Mon. May 1900) -	John T. Michel
Treasurer (term exp. 3d Mon. May 1900) -	A. V. Fournet

Legislature meets biennially in even years on the second Monday in May, and sessions are limited to 60 days.

*Further provision for the Government of the Territory, then known as the Territory of Orleans, was made by the Act of March 2, 1805, the duration of the Act of March 26, 1804, having originally been confined to the period of one year from October 1, 1804, "and to the end of the next session of Congress which may happen thereafter."

HISTORY OF DEBT.—For history of the State debt of Louisiana see STATE AND CITY SUPPLEMENT of April 1894, pages, 171 and 172.

Debt on which the State is paying interest is about as follows:

LOANS— NAME OR PURPOSE,	—Interest.— P. Ct. Payable.	—Principal.— When Due.	Outstand'g.
Consol. 7 per cent bonds of 1874, stamped 4 per cent....	4s J & J	Jan. 1, 1914	$12,300
New bonds (act. of '92).....	4s J & J	Jan. 1, 1914	10,763,800
Consolidated (constitutional) bonds of 1880.....	4s J & J	Jan. 1, 1914	101,700

DEBT LIMITATIONS STATE, AND MUNICIPAL.—For debt limitations under the Constitution adopted May 12, 1898, see editorial columns of the State and City SUPPLEMENT for October, 1898. The limitation for municipalities is 10 per cent upon the assessed value of the property of the municipal corporation, parish or drainage district.

PAR VALUE OF BONDS—The consolidated 7s, stamped 4 per cent are for $100, $500 and $1,000. The Constitutional bonds for $5, etc. See CHRONICLE, Vol. 68, p. 987.

INTEREST is payable by Winslow, Lanier & Co., New York City and by Louisiana National Bank, New Orleans.

FISCAL AGENTS.—The fiscal agents of the State are the New Orleans Nat. B'k, the Louisiana Nat. B'k and the Hibernia Nat. B'k at New Orleans, and the Bank of Baton Rouge at Baton Rouge.

TOTAL DEBT—The subjoined statement shows Louisiana's total bonded debt on April 1, 1899.

	April 1, 1899.
Total bonded debt bearing interest.....	$10,877,800
Floating Debt—	
Baby bonds and certificates (act of 1880) exclusive of coupons.....	914,397

The baby bonds are 3 per cents and were due in 1886. They were issued to fund certain obligations of charitable institutions. No interest has been paid on them since January, 1885, but provision has been made to pay the principal of the bonds at not more than 50 p. c.—See CHRONICLE, Vol. 68, p. 987.

In September, 1889, it was discovered that a number of bonds had been fraudulently issued. Part of these were subsequently recovered, but $373,600 consols so issued ($303,600 being consols of 1874 and $70,000 Constitutional bonds) are still outstanding. The State considers them "null and void," and they are therefore not included in the amount outstanding above. There are also $421,935 fraudulently issued baby bonds outstanding.

There are moreover old bonds not recognized, and hence not fundable, amounting to $3,953,000. These include New Orleans Mobile & Texas 8 per cent bonds, endorsed, $875,000; 8 per cent State bonds issued to said road, $2,500,000; 8 per cent bonds issued to the N. O. Mobile & Chattanooga RR. $70,000; 7·30 per cent bonds issued to the Mississippi & Mexican Gulf Ship Canal Co. $260,000, etc., etc.

ASSESSED VALUATION—The assessed valuation is estimated at about 37 per cent of the actual value. The State tax (per $1,000) for 1898 was $6·00:

Years.	*Total Assessed Valuation.*	*Years.*	*Total Assessed Valuation.*
1898.....	$261,545,868	1885.....	$212,725,564
1897.....	259,798,213	1875.....	195,904,419
1896.....	251,911,316	1870.....	253,371,890
1895.....	249,621,419	1860.....	435,787,265
1890.....	234,350,791	1850.....	233,998,764

POPULATION OF STATE.—The population of Louisiana has been as follows in the years named:

1890.....	1,118,587	1860.....	708,002	1830.....	215,529
1880.....	939,946	1850.....	517,762	1820.....	152,923
1870.....	726,915	1840.....	352,411	1810.....	76,556

For 1896 the population is estimated at 1,250,000. The proportion of the colored population was 50·32 p. c. in 1890 against 51·46 p. c. in 1880. In number blacks were 562,893 in 1890; 483,655 in 1880; 364,210 in 1870; 350,373 in 1860; 262,271 in 1850.

CITIES, COUNTIES AND TOWNS IN THE STATE OF LOUISIANA.

ATCHAFALAYA BASIN LEVEE DIST.

A. D. BARROW, Secretary. Port Allen, Post Office.

An agreement has been made with New York parties to refund the bonded debt on the optional date with an issue of 50-year 5s. The bonds will be subject to call $100,000 yearly after 40 years. See CHRONICLE Vol. 68, p. 145.

LOANS— *When Due.*
CONSTRUCTION BONDS—
6s, A&O, $850,000.....1910
(Subject to call after 1900.)

6s, .. $65,000.....
Assessed valuati'n '97.$12,721,728
Actual value about... 20,000,000
Levee tax (per $1,000) '97..$10·00

District contains ten parishes. In addition to the levee taxes the District receives annually $47,855 from the acreage tax of 2½ cents per acre and about $50,000 from a tax on produce.

INTEREST payable at the office of the State Auditor, Baton Rouge

BATON ROUGE.—M. CHAMBERS, Treasurer.

Capital of the State and county seat of East Baton Rouge County.

LOANS— When Due.
CAPITOL LOAN—
8s, A&O, $2,900 .....April, 1900
Subject to call at any time.
Floating debt $24,392
Total debt Aug. 1, 1899.. 26,292
Tax valuation, real.....1,600,000

Tax valuation, personal. $501,970
Total valuation 1897....2,101,970
Total valuation 1898....2,199,142
Assessment about 2/3 actual value.
Total tax (per $1,000) 1898.$26·00
Population 1890 was.....10,478
Population 1899 (est.).....15,000

FRANKLIN.—L. B. TARLETON, Mayor.

County seat of St. Mary Parish.

LOANS— When Due.
WATER WORKS BONDS—
6s, J&J, $25,000.....July 1, 1907
ELECTRIC LIGHT BONDS—
6s, ..., $8,000.....1900 to 1909
Due part yearly.

Total debt Sept., 1898... $25,000
Tax valuation 1898..... 450,000
Real valuation.....1,300,000
Population in 1890 was 2,127
Population in 1898 (est.).....3,000

LAFOURCHE BASIN LEVEE DISTRICT.—Donaldsonville, Post Office.

LOANS— When Due.
CONSTRUCTION & MAINT.—
6s, J&J, $275,000.....1903-1913

Int. payable Whitney Nat. Bk., N.O.
Assessed valuation '95.$8,463,495
Tax rate (per $1,000).....$10·00

This district comprises portions of the following parishes: Ascension, Assumption, St. James, St. Johns, St. Charles, Jefferson, Plaquemines and Lafourche.

LAKE BORGNE LEVEE DISTRICT.—

JOHN DYMOND, President, N. H. NUNEZ, Secretary, } Board of Commissioners.
New Orleans, Post Office.

LOANS— When Due.
CONSTRUCTION & MAINT.—
6s, M&N, $100,000...Dec. 1, 1912
Subject to call 1/10 yearly after 1902
Interest payable at State Treasury, Baton Rouge.

Assessed valuation—
St. Bernard Parish.....$1,080,342
Plaquemines Parish (east bank)..... 570,136
Total valuation 1896....1,650,478
Population in '90 was abt..10,326

MONROE,—A. A. FORSYTHE, Mayor.

County seat of Ouachita Parish.

LOANS— When Due.
GENERAL IMPROVEM'T BONDS—
5s, J&D, $155,000....1900 to 1939
Various amounts due y'rly June 1.
All subject to call June 1, 1924.

Total debt May 1, 1899.. $155,000
Tax valuation, 1898.....1,711,870
Assessment about 1/4 actual value.
Population in 1890 was 3,256
Population in 1898 (est.).....6,000

NEW ORLEANS. { WALTER C. FLOWER, Mayor. JOHN S WATERMAN, Secretary. WM. S. DOUGLASS, Comptroller.

New Orleans is co-extensive with the parish of Orleans. An amendment to the Louisiana Constitution authorizing the city to refund its debt at a lower rate of interest was adopted in 1892, and up to July 1, 1899, the city had issued 4 per cent 50-year bonds to the amount of $9,008,500, thus enabling it to pay all its maturing loans and all those upon which it had option. The amendment provides that the interest tax collected in excess of requirements shall be divided between city schools and city improvements. The new Louisiana Constitution, in effect May 12, 1898, confirms these arrangements. On June 6, 1899, the city voted a special tax of 2½ mills for water, sewer and drainage purposes, intended to provide for an issue of from 12 to 16 millions bonds. As this requires an amendment to the State Constitution, the Legislature, in special session, passed a bill for its submission to a vote of the people of the State.

LOANS— When Due.
CARROLTON BOND—
8s, ..., $50.....Nov. 1, 1902
CONSTITUTIONAL BONDS—
4s, J&J, $9,008,500 .. July 1, 1942
FLOATING DEBT BONDS.—
4s....$195,000.....Oct. 1, 1948

LOANS— When Due
GOLD BONDS, D. S. & G. S.—
7s, J&J, $117,000.....July 1, 1922
PREMIUM BONDS, 1875—
5s, J&J, $5,029,920.....As drawn
STREET IMPROVEMENTS, '71, Q.—
7·3s, F&A, $10,000...Feb. 1, 1911

INTEREST is payable at City Hall by Board of Liquidation City Debt and in New York City.

TOTAL DEBT.—The subjoined statement shows New Orleans's debt on the dates named.

	July 1, '99.	Jan. 1, '99.	Jan. 1, '98.	Jan. 1, '97.
	$	$	$	$
Total bonded debt	14,360,470	14,420,330	14,444,390	14,639,050
Floating debt.....	591,878	411,193	783,579	943,168

PREMIUM BONDS.—The premium bonds ($20 each) receive no interest till drawn by lot for payment, and then they receive principal with simple interest from July 15, 1875. They also get a premium if they happen to draw a prize, 2,352 prizes aggregating $100,000 being distributed yearly among the drawn bonds. From 1892 to 1895 inclusive 21,000 bonds (par value $420,000) were paid each year, in two instalments of 10,500 bonds each, on January 15 and July 15; since 1895 bonds to the number of 10,000 are paid semi-annually—20,000 bonds annually. There are two drawings to determine the bonds payable July 15 in each year, and they take place January 31 and April 15 next preceding. The drawings to determine the bonds payable January 15 take place July 31 and October 15.

The drawings to determine which bonds shall receive prizes (ranging from $20 to $5,000) occur just before the bonds are paid. Drawn premium bonds are receivable by the city for all dues, licenses, taxes and debts of any description at their face value and interest.

ASSESSED VALUATION, TAX RATE, ETC.—

Years.	Real Estate.	Personal Property.	Total Ass. Valuation.	Rate of Tax p. $1,000.
1899.....	$103,000,000	$38,000,000	$141,000,000	.....
1898.....	102,316,105	36,874,678	139,190,783	$27·00
1897.....	102,025,922	38,797,559	140,823,481	27·00
1895.....	98,597,760	42,056,715	140,654,475	26·80
1890.....	87,625,430	44,289,627	131,915,057	20·20
1885.....	86,149,320	37,778,273	123,927,593	25·40
1881.....	73,288,955	24,063,450	97,352,405	17·84
1870.....	116,056,581	23,791,623	139,848,204	26·25

Tax rate in 1898 includes: State tax, $6·00; county tax (levee), $1·00; city tax, $20·00. In 1899 city tax was $20·00; special tax, $2·00.

POPULATION.—In 1890 population was 242,039; in 1880 it was 216,090; in 1870 it was 191,418. Population in 1898 (est.) 275,000.

NEW ORLEANS DRAINAGE DIST.—A. SCHREIBER, Sec.

The district is authorized to issue $1,500,000 of bonds.

5s, M&N, $750,000....May 1, 1937, subject to call after Nov. 1, 1899.
5s, M&N, 500,000....May 1, 1939, subject to call after Nov. 1, 1899.

SHREVEPORT.— { R. N. McKELLAR, Mayor. N. B. MURFF, Comptroller.

Shreveport is the county seat of Caddo County.

LOANS—

NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g
Funding.....	5	J&J	Jan. 1, 1916	$157,500
Street paving.....	5	Jan. 1	Jan. 1, 1919	40,000

BONDED DEBT on Jan. 1, 1899, was $197,500; sinking funds, $32,000; making the total net debt, $165,500.

TAX FREE—All bonds of this city are exempt from taxation.

ASSESSED VALUATION in 1897 of real estate was $2,797,720; personal property $937,800; total valuation $3,735,520; the total tax rate for 1897 (including State tax $6, parish or county tax $14 and city tax $18·50) was $38·50 per $1,000. The assessment is about 30 per cent of the actual value.

POPULATION in 1890 was 11,979; in 1898 (est.) 20,000.

LEVEE DISTRICTS.

The bonded debt and also the amount of bonds authorized for the levee districts named is as follows:

DISTRICT—	Bonds Authorized.	Bonds Outstanding.
Bossier Levee District.....	$250,000	$199,100
Buras Levee District.....	35,000	25,000
Caddo Levee District.....	200,000	199,800
Fifth Louisiana Levee District.....	500,000	460,000
Orleans Levee District.....	.....	270,000
Pontchartrain Levee District	1,000,000	786,000
Red River, Atchafalaya and Bayou Bœuf Levee District.....	250,000	250,000
Tensas Basin Levee District.....	150,000	150,000

State of Arkansas.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act of March 2, 1819) - July 4, 1819
Admitted as a State (Act of June 15, 1836) - June 15, 1836
Total area of State (square miles) - - - - - 53,850
State Capital - - - - - - - - - Little Rock
Governor (term expires Jan. 1901) - - Daniel W. Jones
Secretary of State (term exp. Jan. 1901) - - Alex. C. Hull
Treasurer (term expires Jan. 1901) - - Thomas E. Little

Legislature meets biennially in odd years on the 2d Monday in January, and sessions are limited to 60 days, unless by a two-thirds vote of the members a longer time is decided on.

HISTORY OF DEBT.—For history of the Arkansas State debt see STATE AND CITY SUPPLEMENT of April, 1894, page 173. By Act of Congress approved April 29, 1898, a compromise was effected between the United States and the State. In accordance with the terms of this settlement the United States authorities on May 27, 1898, delivered to the State Arkansas bonds and coupons amounting to $1,505,160, and carrying besides a large amount of overdue interest. This operation wiped out the entire debt of the United States against the State except $160,000 of bonds which the United States still holds. The State debt, therefore, now stands as follows:

LOANS.—

NAME AND PURPOSE.	Interest. P.Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Funding bonds of 1869 (non Holfords) blue Nos.....	6	J & J	July, 1, 1899	$111,000
Overdue int'st since July,'73.	..	.....	Overdue.	171,495
Funding bonds of 1870 (non Holfords) red Nos.....	6	J & J	July 1, 1900	254,000
Overdue interest.....	..	.....	Overdue.	147,630
Funding bonds of 1875 ("Loughboroughs") reissued since '85.	6	J & J	July 1, 1905	506,000
Overdue interest.....	..	.....	Overdue.	327,000
Real Est. Bank "A & C," 1838	6	J & J	Oct., 1861	5,000
Overdue int'st since July, '42.	..	.....	Overdue.	17,025
State Bank 6 per cents, 1838...	6	J & J	Jan. 1, 1868	6,000
Overdue int'st since July, '42.	..	.....	Overdue.	17,025

PAR VALUE OF BONDS.—The bonds are all for $1,000.

INTEREST.—Interest on all the bonds is overdue—on most of the old bank bonds since July, 1842, on the funding bonds of 1869 and 1870 since 1873 or thereabouts.

TOTAL DEBT, ETC.—The subjoined statement shows the total bonded debt recognized by the State and overdue interest thereon on the first of October of the years given. In 1898, under a compromise made by Act of Congress, as noted above, a large amount of bonds and coupons held by the United States was delivered up, which accounts for the reduction shown below.

	Oct. 1, '98.	Oct. 1, '96.	Oct. 1, '94.	Oct. 1, '90.
Total bonded debt	$882,000	$1,576,000	$1,805,000	$2,092,100
Overdue interest.....	683,580	2,642,752	3,018,022	2,884,897
Total debt.....	$1,565,580	$4,218,752	$4,823,022	$4,976,997

In addition to the above indebtedness there was outstanding on Oct. 1, 1898, State scrip to the amount of $375,264 and sinking fund notes $105,022, making the total State indebtedness $2,045,866. All this scrip was called for payment Aug. 1, 1899, (to be barred if not presented for payment within six months), but up to Sept. 12, 1899, only $1,140 had been presented. The *bonded debt* on Oct. 1, 1898, was held as follows: by the United States $160,000 principal, $2,400 interest; permanent school fund, $275,000 principal, $193,785 interest; Sixteenth Section fund, $338,000 principal, $318,450 interest; Arkansas Industrial University, $42,000 principal, $44,970 interest; individual investors, $67,000 principal, $123,975 interest.

The details of the bonded debt and of the overdue interest given above are as they stood prior to the refunding of the recognized debt under the Act of 1899.

REFUNDING.—Under the Legislative Act of 1899 the entire debt (except the $160,000 due the United States) is to be refunded by an issue of 3 per cent 30-year bonds.

Up to Aug. 18, 1899, $1,222,500 new bonds had been exchanged for the holdings of the Permanent School Fund (including the Sixteenth Section fund) and for the holdings of private parties and the Arkansas Industrial University. Of this total only $45,000, principal and interest, represents the amount of the bonds held by individuals which had been funded up to that date.

The funding bonds of 1875 ("Loughboroughs") re-issued since 1885 have all been refunded under this Act.

Under notice of the Governor all bonds not exchanged must be presented before May 8, 1900.

The $160,000 of bonds still held by the United States, however, are to be paid off, one half on or before Sept. 1, 1900, and the other half Sept. 1, 1901.

DEBT NOT RECOGNIZED, HOLFORDS, ETC.—A summary of the unrecognized debt appears below. To aid in distinguishing the Holfords from the valid bonds of the State it should be said that under

the act of April 6, 1869, two series of funding bonds were issued. One was dated July 1, 1869, and numbered from 1 to 1,000, inclusive. All of this series are printed in blue ink and are non-Holfords—in other words, are recognized obligations. The second series were dated January 1. 1870, numbered from 1 to 2,050, inclusive, and are printed in red ink, Of this series numbers 491 to 1,860, both inclusive, are the Holfords which constitute part of the unrecognized debt. The unrecognized debt is as follows:

LOANS— NAME AND PURPOSE.	Interest. P.C.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Holford funding bonds of 1870.	6	J & J	Jan. 1, 1900	$1,370,000
Levee bonds	7	J & J	1900	1,986,773
Little Rock & Fort Smith RR...	7	A & O	1900	1,000,000
Memphis & Little Rock RR.....	7	A & O	1899	1,200,000
Little R'k Pine Blf. & N. O. RR.	7	A & O	1900	1,200,000
Miss. Ouachita & Red River RR.	7	A & O	1900	600,000
Arkansas Central RR	7	A & O	Apr. 1, 1900	1,350,000

ASSESSED VALUATION.—The State's assessed valuation and tax rate at different periods have been as follows:

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Tax rate per $1000
1899	$119,980,700	$59,191,298	$179,171,998	$....
1897	117,873,253	59,552,873	177,426,126	4·75
1895	.....	.....	173,758,764	....
1893	100,809,742	72,716,742	173,526,484	5·00
1892	102,449,430	72,379,406	174,828,836	....
1890 (est.)	.....	.....	185,000,000	5·00
1889	108,407,462	64,001,035	172,408,497	5·00
1886	85,750,633	54,152,058	139,902,691	....
1876	61,892,881	39,971,308	101,864,189	10·00
1870	63,102,304	31,426,539	94,528,843	....
1860	63,254,740	116,956,590	180,211,330	....

POPULATION.—The population has been as follows:

1890	1,128,179	1860	435,450	1830	30,388
1880	802,525	1850	209,897	1820	14,255
1870	484,471	1840	97,574	1810	1,062

The proportion of the colored population was 27·59% in 1890 against 26·25% in 1880. In numbers blacks were 311,227 in 1890; 210,666 in 1880; 122,169 in 1870; 111.259 in 1860; 47,708 in 1850.

CITIES, COUNTIES AND TOWNS IN THE STATE OF ARKANSAS.

BENTONVILLE.—County seat of Benton County.

LOANS—	When Due.		
WATER WORKS BONDS—		Tax valuation, personal..	$250,000
		Total valuation 1898....	517,000
6s, ..., $27,000.....	1902-1917	Total tax (per $1,000), 1898.	$17·50
Total debt Aug. 1, 1899...	$27,000	Population in 1890 was.....	1,677
Tax valuation, real.....	267,000	Population in 1897 (est.)....	2,200

CHICOT COUNTY.—County seat is Lake Village.

LOANS—	When Due.		
COUNTY BONDS—		Tax valuation, real.....	$992,536
		Tax valuation, personal.	266,771
.....$200,000.....		Total valuation 1897....	1,259,307
Total debt (last returns)	$200,000	Population 1890 was.....	11,419

HELENA.—{JAMES A. TAPPAN, Mayor. J. O. BAGWELL, City Clerk.

This is the county seat of Phillips County.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Compromise Funding Bonds..	6	J & J	July 1, 1904	$158,350
do do	5	J & J	.....	12,000

INTEREST is payable at the National Park Bank, New York City.

TOTAL BONDED DEBT on January 1, 1899, was $170,350.

ASSESSED VALUATION in 1897 of real estate was $1,290,420; personal property, $412,067; total, $1,702,487; City tax rate (per $1,000), $12·00; school tax, $5·00; State tax, $5·00; county tax, $7·00; total (1898), $29·00. In addition to the foregoing, part of the real estate is liable for a levee tax of $20 per $1,000. Real estate is assessed at "about ½ its actual value."

POPULATION in 1890 was 5,189; in 1898 (estimated) 7,000.

JEFFERSON CO.—J. Y. SANDERS, Treasurer.

County seat is Pine Bluff.

Bonded debt Aug. 1, '99.	$70,000	Assessment about ½ actual value.	
Tax valuation, real.....	4,844,550	Total tax (per $1,000)	$21·00
Tax valuation, personal.	2,577,530	Population 1890 was.....	40,881
Total valuation 1898....	7,422,080	Population in 1899 (est.)...	50,000

Tax valuation and rate have not changed since 1895.

LEE COUNTY.—W. COTTER, Clerk.

County seat is Marianna.

LOANS—	When Due.		
REFUNDING BONDS—		Tax valuation, person'l..	$699,460
		Total valuation 1898....	2,520,010
5s, F&A, $60,000.....	Aug. 1, 1915	Assessment about ⅓ actual value.	
Bonded debt Feb. 1, '99..	$60,000	State tax (per $1,000).....	$4·75
Floating debt.....	13,000	County tax ((per $1,000)....	6·00
Total debt Feb. 1, 1899..	73,000	Population 1890 was.....	18,886
Sinking fund.....	3,500	Population 1880 was.....	13,288
Tax valuation, real.....	1,820,550	Population 1899 (est.).....	22,000

INTEREST is payable at the National Bank of Commerce, New York.

LITTLE ROCK.—{J. A. WOODSON, Mayor. W. R. DULEY, City Clerk.

This is the capital of the State and the county seat of Pulaski Co unty

LOANS—	When Due.		
REFUNDING BONDS 1889—		Tax valuation, real....	$10,055,749
		Tax valuation, personal.	3,691,725
5s, Aug., $117,500....	July 1, 1909	Total valuation 1898...	13,747,474
Interest is payable by City Treas.		Assessment about ⅓ actual value.	
Bonded debt Jan. 1, '98..	$118,500	State tax (per $1,000) '98....	$4·75
Judgment debt.....	63,768	County tax (per $1,000) '98.	7·25
Floating debt.....	67,896	City tax (per $1,000) '98.....	6·00
Total debt.....	250,164	Average school tax '98.....	5·00
Cash on hand	7,335	Population in 1890 was. ...	25,874
Net debt Jan. 1, 1898....	242,829	Population in 1898 (est.)...	40,000

The city has a sinking fund and each year purchases about $5,000 of the above-mentioned bond issue of 1889.

PHILLIPS CO.—JAS. C. REMBERT, Clerk.

County seat is Helena.

LOANS—	When Due.		
REFUNDING BONDS—		Total valuation 1898..	$3,831,503
		Assessment about ⅓ actual value.	
5s, M&N....	$100,000 20 years	Total tax per $1,000 '98....	$16·75
Bonded debt Feb. 1, '99..	100,000	Population 1890 was.....	25,341
Tax valuation, real.....	2,918,282	Population in 1899 (est.)...	30,000
Tax valuation, personal.	913,221		

INTEREST is payable in New York City. Bonds are tax exempt.

PULASKI CO.—CHAS. F. MARTIN, Clerk.

County seat is Little Rock. The floating debt given below consists principally of warrants issued in payment for a bridge across the Arkansas River, built in 1897 at a cost of $377,762, payable $25,000 annually.

LOANS—	When Due.		
COUNTY BONDS—		Tax valuation, person'l.	$3,456,905
		Total valuation 1898....	15,256,905
6s, July, $345,000....	1907 to 1917	Assessment about ⅓ actual value.	
Floating debt.....	$311,000	State & co. tax (per M) '98..	$12·00
Total debt Aug. 1, 1899	656,359	Population 1890 was.....	47,329
Tax valuation, real.....	11,800,000	Population 1898 (est.).....	65,000

Property is assessed at about one-third of its actual value.

INTEREST is payable at Union Trust Co., New York City.

SEARCY COUNTY.—

County seat is Marshall. County has no bonded debt.

Float'g debt Mar. 1, 1898..	$35,000	Assessment same as actual value.	
Tax valuation, real.....	550,564	Total tax (per $1,000) 1897..	$9·75
Tax valuation, personal...	415,555	Population in 1890 was.....	9,664
Total valuation 1897....	966,119	Population in 1898 (est.)...	11,000

WASHINGTON CO.—R. O. HANNAH, Co. Judge

County seat is Fayetteville.

LOANS—	When Due.		
UNIVERSITY BONDS—		Tax valuation, person'l.	$1,552,892
		Total valuation 1898...	4,538,411
8s, J&J, $100,000.....	Jan. 1, 1902	Assessment is ⅔ actual value.	
Total debt Jan. 1, 1899..	$100,000	Total tax (per $1,000) '98..	$11·25
Sinking funds.....	100,000	Population 1890 was.....	32,024
Tax valuation, real.....	2,985,519	Population in 1898 (est.)...	45,000

INTEREST is payable at Fayetteville.

Territory of Oklahoma.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act May 2, 1890) -	May 2, 1890
Total area of Territory (square miles) - - - -	39,000
Territorial Capital - - - - - - - -	Guthrie
Governor (term expires May 12, 1901) - -	C. M. Barnes
Secretary (term expires June 7 1901) -	Wm. M. Jenkins
Treasurer, - - - - - -	Frank M. Thompson
Auditor - - - - - - - - -	S. N. Hopkins

Legislature meets biennially in odd years on the second Tuesday in January, and legislative sessions are limited to sixty days.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
School bonds	6	.....	30 years.	$48,000

Subject to call in 10 years.

The bonds were issued for the erection of the Territorial University, Territorial Normal School and Agricultural and Mechanical College.

TOTAL DEBT.—The bonded debt of the Territory on Mar. 1, 1899, was $48,000; floating debt (warrants) $250,000; total debt, $298,000.

ASSESSED VALUATION for 1898 was $40,623,816; tax rate (per $1,000) in 1897 was $4·30. Property is assessed at about 50 per cent of its actual value.

POPULATION.—The population of the Territory in 1890 was 61,834. The last census, taken in 1894, showed a population of 212,000. According to an official estimate the population had increased in 1898 to 303,035.

CITIES, COUNTIES AND TOWNS IN THE TERRITORY OF OKLAHOMA.

CLEVELAND CO.—D. B. WYNNE, Clerk.

County seat is Norman.

LOANS—	When Due.		
6s, A&O, $23,500 g...	1916 to 1925	Total debt Feb. 1, 1899..	$79,000
REFUNDING BONDS—		Sinking fund.....	4,000
		Tax valuation 1898.....	1,985,072
5s, ..., $45,000	1920 to 1929	Real valuation (about)..	5,000,000
$4,500 due yearly on Aug. 1.		State & Co. tax (p. $1,000) '98.	$21·70
		Population in 1898 was....	15,426

GARFIELD CO.—County seat is Enid.

LOANS,	When Due.		
FUNDING BONDS—		Tax valuat'n 1899, abt.	$2,300,000
		Real valuation (about).	10,000,000
6s, A. & O. $30,000...	Apr. 25, 1916	Tax rate (per $1,000) (abt.).	$50·00
($3,000 due yrly) to Apr. 25, 1925		Population in 1898 was.....	16,228
Bonded debt July 1, 1899.	$46,000		

INTEREST on the funding bonds is paid by the Western National Bank of New York City.

GUTHRIE.—GEO. M. DEGROFF, City Clerk.

Guthrie is in Logan County.

LOANS—	When Due.		
REFUNDING BONDS—		Cash on hand.....	$10,550
6s, ... $20,000.....	———	Net debt Jan. 1, 1899..	68,627
WATER WORKS BONDS—		Tax valuation 1898.....	1,646,360
		Assessment about ⅔ actual value.	
7s, M&N, $50,000.....	May 1, 1912	City tax (per $1,000), '98...	$12·00
Bonded debt Jan. 1. 1899,..	$70,000	Population in 1890 was.....	2,788
Floating debt.....	9,177	Population in 1899 (est.)...	10,000

LOGAN COUNTY—F. Rittenbusch, Treas'r

County seat is Guthrie.

LOANS— *When Due.*
Refunding Bonds—
5s, J&J, $80,000.....July 1, 1919
Optional July 1, 1909.
Total debt July, 1899....$158,398

Sinking fund..... $7,000
Net debt July 1, 1899... 151,398
Tax valuation 1898..... 3,493,962
Assessment about ½ actual value.
Population in 1899 (est.)...24,000

OKLAHOMA CITY.—G. W. Spencer, Clerk.

This city is the county seat of the county of the same name.

LOANS— *When Due.*
7s, M&S, $17,500..... .....
6s, F&A, 50,000.....1906 to 1915
6s, J&D, 31,000.....1917 to 1926
School Bonds—
6s, J&J, $45,500.....Jan. 1, 1914
Int. at Chemical Nat. Bk., N.Y. City.

Total debt Feb. 1, 1899...$98,500
Tax valuation 1898.... 1,435,452
Real valuation (about). 6,000,000
City tax (per $1,000) '98...$10·50
Population in 1890 was..... 4,151
Population in 1899 (est.)....10,000

INTEREST on the 7s is payable at the Seaboard National Bank, New York; on the 6s at the Western National Bank, New York.

OKLAHOMA COUNTY.—

County seat is Oklahoma City.

LOANS— *When Due.*
6s, J&J, $35,000.....Dec., 1904
Subject to call at any time.
....., about $15,000.....1926
Subject to call at any time.
Court House Bonds—
5s, ..., $22,000.....1920-1929

Refunding Bonds—
5s, ..., $77,600.....1920 1929
Bond. debt July 1, 1898. $136,500
Tax valuation 1898 4,156,754
Assessment is ½ actual value.
State & Co. tax (per M., '97) $13·08
Population in 1894 was.... 20,523
Population in 1898 was.... 20,324

INTEREST on the bonds due in 1904 is payable at the Chemical National Bank, New York.

ADDITIONAL STATEMENTS.

We give below the bonded debt, assessed valuations and population for 1898 for all counties in the Territory reporting a debt of over $10,000, and which are not included among the foregoing detailed returns

Counties—	*Bonded Debt.*	*Assessed Valuation.*	*Populat'n 1898.*
Beaver	$17,500	$1,421,158	2,548
Blaine	24,800	411,906	8,527
Canadian	73,5 0	3,597,388	18,336
Custer	13,200	608,880	6,482
Kay	35,000	1,955,344	18,000
Kingfisher	34,800	2,578,[illegible]63	16,044
Lincoln	67,000	1,425,886	21,884
Noble	35,000	1,633,724	10,421
Pawnee	15,000	3,034,408	10,795
Payne	77,000	1,751,281	17,386
Pottawatomie	51,500	1,594,474	29,594
Washita	15,500	979,561	9,4[illegible]8
Woods	52,500	2,532,56[illegible]	24,414
Woodward	25,000	1,544,983	13,033

Indebtedness of other places—	*Bonded Debt.*	*Floating Debt.*	*Assessed Valuation.*	*Popul'n 1898.*
El Reno, Canadian County	$17,300	$.....	$966,817	6,000
El Reno School District	35,000	.....	1,044,497	6,500
Norman, Cleveland County	1,600	.....	543,100	3,000
Perry, Noble County	20,000	22,000	379,589	3,200

State of Texas.

ITS

DEBT, RESOURCES, Etc.

Admitted as a State (Act March 1, 1845) - - December 29, 1845
Total area of State (square miles) - - - - - 265,780
State Capital - - - - - - - - - - Austin
Governor (till 2d Tu. after 1st Mon. Jan. '01). Joseph D. Sayers
Secretary of State (term exp. with Governor), D. H. Hardy
Treasurer (2d Tues. after 1st Mon. Jan. '01), John W. Robbins
Comptroller, - - - - - - - - R. W. Finley

Legislature meets biennially in odd years on the Tuesday after the first Monday in January, and sessions are limited to 30 days at $5 per day and $3 per day thereafter without limit.

HISTORY OF DEBT.—For history of the State debt see State and City Supplement of April, 1894, pages 174 and 175.

LOANS— NAME AND PURPOSE.	*Interest.* P. Ct.	*Interest.* Payable.	*Principal,* When Due.	*Principal,* Outstand'g.
Floating debt bonds, 1874, gold	7g	J & J	Jan. 1, 1904	$288,000
Frontier defense, 1870, gold..	7g	M & S	Aug. 5, 1910	298,000
do do refunding..	5	M & S	1919	201,000
Redemption State debt, 1876, g.	6g	J & J	July 6, 1906	1,647,000
Retiring outstanding bonds, 1879	5	J & J	July 1, 1909	1,068,900
Retiring outstanding bonds...	4	Jan.	Jan., 1899	2,630
Refunding bonds 1893.....	5	J & J	Optional.	152,000
do do 1893.....	4	J & J	1933	334,500

PAR VALUE OF BONDS.—The 5 per cent bonds for retiring outstanding bonds are $100 and multiples; the other bonds are nearly all $1,000 each.

INTEREST is payable in New York and at the State treasury.

TOTAL DEBT, ETC.—The subjoined statement shows the State's total debt on each of the dates indicated.

	Sept. 1, '99.	*Sept.* 1, '98.	*Sept.* 1, '97.
Total bonded debt.....	$3,989,445	$3,992,030	$3,992,030
Of which held in State fun	3,261,200	3,254,040	3,245,040
Leaving amount outstand'g..	$728,245	$737,990	$746,990

ASSESSED VALUATION.—The State's assessed valuation and tax rate at different periods have been as follows:

Years.	*Real Estate.*	*Pers. Prop.*	*Total.*	*Tax p. $1,000*
1898	$575,035,505	$279,553,860	$854,619,365	$3·80
1897	585,224,536	269,670,239	854,894,775	3·80
1896	587,560,471	262,748,775	850,309,246	3·80
1895	599,127,433	261,783,134	860,910,567	2·50
1893	607,941,700	278,233,695	886,175,395	.....
1890	499,522,828	282,589,055	782,111,883	3·25
1885	375,890,594	245,121,395	621,011,989	2·25
1880	197,167,630	114,303,106	311,470,736	.....
1874	149,793,361	94,717,197	244,510,558	.....

MUNICIPAL AND COUNTY BOND LAW.—A State law approved in 1893 has done much to widen the market for new Texas municipal loans. At present before any bond can be issued by a municipality or county it must receive the certificate of the Attorney General that it is a lawful obligation. It must then be registered in the office of the State Comptroller, and when the bond is so issued its validity cannot be questioned except on the grounds of fraud or forgery. The text of the law will be found in the State and City Supplement of April, 1895, page 178.

Where the fact is known to us we have marked with a star (*) in the returns below the issues put out *prior* to the enactment of the above law.

A law went into effect Aug. 26, 1899, compelling counties and incorporated towns and cities to submit propositions for the issuance of bonds (all except "funding bonds issued or to be issued of any valid outstanding bonds of said county, town or city;" also excepting bond issues for less than $2,000, when "issued for the purpose of repairing buildings or structures, for the building of which bonds are allowed to be issued.") to a vote of the qualified taxpayers before the issue can be submitted to the Attorney General for approval as required by the law of 1893—V. 69, p. 509.

POPULATION.—The population of Texas has been as follows:

1890.....2,235,523	1870.....818,579	1850.....212,592
1880.....1,591,749	1860.....604,215	

Of the total population in 1890 492,837 were blacks, which compares with 393,384 in 1880, 253,475 in 1870, 182,931 in 1860 and 58,558 in 1850. It will be observed that the proportion of the colored race has greatly diminished, the ratio for 1890 being only 22·04 per cent, against 24·71 per cent in 1880 and larger percentages in previous decades.

Cities, Counties and Towns in the STATE OF TEXAS.

NOTE.—*For statements not given in alphabetical order, see "Additional Statements" at the end of this State.*

AUSTIN.—JNO. D. McCALL. JOHN O. JOHNSON, Treasurer.

This is the capital of the State and the county seat of Travis County. $10,000 of street-improvement bonds issued in 1884 are in litigation. See Chronicle, Vol. 69, p. 91.

LOANS— *When Due.*
School Bonds—
5s, F&A, $35,000.....Aug. 1, 1919
(Optional $10,000 Aug. 1, 1904 and $25,000 Aug. 1, 1909.)
Refunding Bonds—
6s, J&J, $12,500*.....1901
6s, J&J, 40,000*.....July 1, 1904

LOANS— *When Due.*
Refunding Bonds—(Con.)
6s, J&J, $72,500.....1925
Water and Light Gold (1890)—
5 g., Q.—J., $1,327,000*..July 1, '30
Subject to call after June 30, 1910, in numerical order.
6s, J&J, $200,000*.....1935

PAR VALUE OF BONDS.—Most of the bonds are $1,000 each.

INTEREST on water and light bonds is payable at the Nat. City Bank, New York City. Interest on other bonds in New York and Austin.

TOTAL BONDED DEBT Aug. 1, 1899, was $1,620,000; sinking fund, $18,320; net debt, $1,601,680. The city has no floating debt.

ASSESSED VALUATION.—The city's assessed valuation (about ⅔ actual value) has been as follows in the years indicated.

Years.	*Assessed Valuation.* Real.	Personal.	Total.	*Tax Rate.* per $1,000
1898.....	$8,111,680	$2,643,160	$10,754,843	$19·13⅓
1896.....	8,325,759	3,759,748	12,085,507	17·73⅓
1895.....	8,521,659	2,863,075	11,384,734	18·13⅓

Tax rate (per $1,000) in 1898 included city tax proper $15·70. School tax, $3·33⅓; in 1899 city tax was $19·70, school tax $3·33⅓.

POPULATION in 1890 was 14,575; in 1899 (est.) 27,000.

BEAUMONT.—R. D. Simonton, Treasurer.

County seat of Jefferson County.

LOANS— *When Due.*
Water Works & Pav. Bonds—
6s, ..., $7,000*.....Feb. 1, 1918
Subject to call.
6s, ..., $4,500*.....Oct. 6, 1921
Subject to call aft. Oct. 6, 1901.
5s, ..., $15,000.....Aug. 1, 1928
Subject to call aft. Aug. 1, 1908.
School Bonds—
6s, ..., $4,000*.....July 3, 1918
Subject to call aft. July 3, 1898.
6s, ..., $4,000*.....Jan. 3, 1919
Subject to call aft. Jan. 3, 1899.

School Bonds—(Con.)
6s, ..., $5,000*.....Oct. 6, 1921
Subject to call aft. Oct., 1901.
Sewerage Bonds—
6s, ..., $9,000.....Oct. 6, 1921
Subject to call after Oct. 6, 1901
Bonded debt Mar. 1, '99. .$44,500
Tax valuation, 1898.....1,786,650
City tax rate (per M) '99...$13·50
Population in 1890 was 3,296
Population in 1895 (est.)....7,500

BELL COUNTY.—W. L. Wilson, Treasurer.

Belton is the county seat.

LOANS - *When Due.*
Bridge Bonds—
5s, Apr., ——, $41,000*.....1908
4s, ..., $12,000.... .....
Court House Bonds—
4s, ..., $8,000.....1919
Refunding Bonds—
5s, A&O, $53,000.....1938
Subject to call after 1908.

Bonded debt Feb. 1, '99. $94,000
Total valuation 1899..12,413,665
Assessed valuat'n, real. 8,259,398
Ass'd valuation, pers'l.. 3,480,202
Total valuation 1898...11,739,600
Assessm't 30% actual valuation.
State and co. tax (per M.) '98.$8·20
Population in 1890 was .. 33,377
Population in 1898 (est.)...45,000

INTEREST payable at the St. Louis National Bank, St. Louis.

BEXAR CO.—FRANK McNEWTON, Clerk. JOHN W. TOBIN, Treasurer.

The county seat is San Antonio.

LOANS. *When Due*
Bridge Bonds—
6s, Apr. 10, $60,000.May 15, 1934
Subject to call after May 15, 1904
6s, Apr. 10, $25,000.Feb. 16, 1935
Subject to call after Feb. 16, 1905.
5s, Apr. 10, $50,000.Apr. 10, 1910
Subject to call Apr. 10, 1900.
5s, ..., $8,000.....Feb. 17, 1938
4s, ..., 8,000.....Aug. 14, 1919
Court House Bonds—
6s, Apr. 10, $94,000.May 11, 1911
Subject to call at any time.
6s, Apr. 10, $115,000.Aug. 18, 1933
Subject to call after Aug. 18, 1903
6s, Apr. 10, $64,000.Feb. 16, 1934
Subject to call after Feb. 16, 1904
5s, Apr. 10, $82,000.Nov. 14, 1935
Subject to call after Nov. 14, 1905
5s, ..., $25,000.....Feb. 17, 1938

Jail Bonds—
5s, ..., $26 000.....Feb. 17, 1938
Refunding Bonds—
5s, ..., $240,000...Nov. 8, 1937
Subject to call after Nov. 8, 1907.
5s, ..., $240,000....Jan. 10, 1919
Subject to call after 1909.
4½s, ..., $41,500.....1939
Subject to call after 1909.
Mex. Gulf RR. Refunding—
4s, . . , $23,500 .....Aug. 1, 1914
Bond. debt May 22, '99.$1,102,000
Floating debt..... 75,0 0
Total debt May 22, 1899 1,177,000
Tax valuation, real.....24,812,240
Tax valuation, pers'l... 6,960,547
Total valuation 1898..31,772,7[illegible]7
Assessment about ⅔ actual value.
State & Co. tax (per $1,000)..$8·90
Population in 1890 was.... 49,266

INTEREST on the Mex. Gulf RR. subsidy bonds is payable at San Antonio; on all other loans at San Antonio and New York.

BRAZORIA CO.—E. M. Crews, Clerk.

County seat is Angleton.

LOANS— *When Due.*

Court House Bonds—
6s, Apr., $63,000*...Feb. 1914-'15
5s, Apr., 30,000*.....Apr., 1937
Subject to call after 1902.

Jail Bonds—
5s, Apr., $7,848*.....Apr., 1937
Subject to call after 1902.

Road and Bridge Bonds—
6s, Apr., $23,000 Apr.& Aug.,1913
5s, Aug., 14,450*.....Aug., 1937
Subject to call after 1907.

Interest is payable in Angleton.

Railroad Bonds—
8s, Mar., $70,900....Mar. 1. 1903
Bonded debt.....$208,798
Floating debt..... 14,964
Total debt..... 223,762
Sinking fund and cash.. 49,670
Net debt Feb. 1, 1899.... 174,092
Tax valuation 1899.....6,292,510
Assessment about ½ actual value.
State & Co.tax (per $1,000).$12·10
Population in 1890 was 11,506
Population in 1897 (est.)...17,000

* Issued prior to the law of 1893, which requires approval and registration by State officials.

OPTIONAL.—The road and bridge bonds due April 10, 1913, are subject to call at the option of the county; the court house bonds are subject to call after five years from date of issue.

COLORADO CO.—J. J. Mansfield, Co. Judge.

County seat is Columbus.

LOANS— *When Due.*

Refunding Court House and Jail Bonds—
5s, A&O, $48,000....July 10, 1927
(Subject to call after 1902.)

Refunding Bridge Bonds—
5s, A&O, $14,000....July 10, 1927
(Subject to call after 1902.)

Bonded debt Aug. 1,'99. $62,000
Assessed valuation, '99.5,468,580
Assessment about ⅔ actual value.
State & Co. tax (per M.) '98..$9·30
Population 1890.....19,512
Population 1897 (est.).....22,438

CORPUS CHRISTI.—Corpus Christi is in Neuces Co.

Bonds all issued under new municipal law.

LOANS— *When Due.*

Funding Water Works Bonds.
4-5s, g., F&A, $90,000g Aug. 1, '38
(Subject to call after Aug. 1, 1908)
Int. payable at Fourth Nat. Bk., N.Y.
Bonded debt Dec. 1, 1898 $90,000
Floating debt Feb. 1, 1898 12,000
Total debt Feb. 1, 1898... 102,000
Interest at 4 p. c. until 1908 and 5 p. c. thereafter.

Tax valuation, real.....$1,165,228
Tax valuation, person'l 423,399
Total valuation 1897... 1,588,627
Assessment about ½ actual value.
Total tax (per $1,000) '97..$17 30
Population 1890 was.....4,387
Population 1897 (est.).....5,000

TAX FREE.—Bonds of this city are exempt from taxation.

CORSICANA.—J. H. Woods, Mayor.

County seat of Navarro County.

LOANS— *When Due.*

City Hall Bonds—
8s, ..., $10,000.....1905
6s, ..., 20,000.....1907

Sewer Bonds—
5s, J&J, $20,000.....July 1, 1919

School Bonds—
8s, ..., $10,000.....1901
5s, ..., $7,500.....1919

a Street Improvement Bonds—
5s, J&J, $30,000.....July 1, 1920
Bonded debt Mar. 1, '98. $67,500
Street impt. bonds (add.) 30,000
Tax valuation 1890.....2,980,000
Population in 1890 was.....6,285
Population in 1897 (est.)...12,000

a $500 each.

INTEREST on all the bonds is payable in New York.

CORYELL CO.—W. B. Woodward, Clerk.

Gatesville is the county seat.

LOANS— *When Due.*

Court House & Jail Bonds—
5s, ..., $85,000. ...Apr. 10, 1937
(Subject to call after 1902.)

Total debt Aug. 1, 1899...$85,000
Sinking fund..... 5,115

Net debt Aug. 1, 1899... $79,884
Tax valuation 1899.... 5,142,600
State & Co. tax (per M.) '99. $9·30
Population in 1890 was.....16,873
Population in 1899 (est.)...25,000

DALLAS.— { JOHN H TRAYLOR, Mayor. { C. G. MORGAN, Auditor.

This is the county seat of Dallas County. Preparations have been made to refund $100,000 of general improvement bonds and $100,000 of water works bonds of 1882. See Chronicle V. 69, p. 351.

LOANS— *When Due.*

Funding Bonds—
8s, M&S, $27,000*...Sept., 1904
6s, A&O, 100,000*...Apr., 1917
5g, J&J, 197,000*g.July, 1931

General Improvement—
6s, M&N, $100,000.....Nov., 1913
Subject to call Nov., 1903

Sewerage Improvement Gold Bonds 1890-1891—
5s, J&J, $150,000*....July 1, 1920
5s, J&D, $150,000*....June, 1931

Street Improvement Bonds—
5g, F&A, $167,000*...Aug., 1928
5s, J&J, 185,000*...July, 1929

Texas & Pacific RR. 1874—
7s, A&O, $62,000*....Apr., 1904

LOANS— *When Due*

Water Supply 1884-'91—
6s, J&D, $95,000* ..Dec., 1914
5s, J&J, 99,000*...July, 1917
5s, J&J, 200,000*...July 1, 1920
5g, J&J, 66,000*g..Jan., 1921
5s, J&D, 100,000*...June, 1931

Water Works 1882—
6s, J&J, $98,000*....Jan., 1902

Former city of East Dallas.

Construction & Improvement Bonds—
6s, J&J, $15,000*.....July, 1916
6s, J&J, 40,000*.....July, 1918
6s, J&J, 8,000*.....July, 1919

Public School Build'g Bonds—
6s, J&J, $13,000*.....July, 1916

INTEREST on the T. & P. bonds is payable at Austin, Texas, by State Treasurer; on the East Dallas bonds due in 1916, at the Laclede Bank, St. Louis, Mo.; on the street improvement 5s due in 1928 and 1929 and the sewerage improvement due in 1920, at the Seaboard National Bank, New York; on all other bonds by the New York Security & Trust Company.

TOTAL DEBT, Etc.—The subjoined statement shows the city's bonded debt, etc., on the dates named.

	Aug. 10,'99.	*Feb.* 15,'99.	*Aug.* 15,'98.
Bonded debt	$1,967,000	$1,905,000	$1,905,000
Floating debt	26,013	.....	13,807
Total debt	$1,993,013	$1,905,000	$1,918,807
Sinking fund cash assets	155,519	163,454	78,491
Net debt	$1,837,494	$1,741,546	$1,840,316
Water debt (included above)	$658,000	$658,000	$658,000

The city owns property valued at $1,500,000.

DEBT LIMITATION.—The bonded debt of the city of Dallas is limited to $2,000,000 by special act of the State Legislature, effective Aug. 26, 1899.

WATER WORKS.—In the year 1898 the revenue from water works was $69,795.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows:

Years.	*Real Estate.*	*Personal Property.*	*Total Assessed Valuation.*	*Rate of Tax per* $1,000
1898	$17,119,100	$5,111,900	$22,231,000	$23·70
1897	17,184,100	4,301,850	21,485,950	25·00
1895	16,904,125	4,723,800	21,627,925	25·00
1894	16,780,700	4,174,200	20,954,900	22·83
1893	17,887,875	5,243,725	23,131,600	23·35
1890	.....	.....	33,000,000	23·25
1889	.....	.....	23,000,000	.....

POPULATION.—In 1890 population was 38,067; in 1880 it was 10,358. The estimated population of 1895 was 65,000, which included several adjacent suburbs recently annexed.

DALLAS COUNTY.—Ed. Prather, Treas.

County seat is Dallas. Bonds all issued under new municipal bond law.

LOANS— *When Due.*

Bridge Bonds—(Ref.)—
5s, A&O, $8,000.....Apr. 10, 1906

Court House Bonds—(Ref.)—
5s, A&O, $200,000...Apr. 10, 1906
3s, ..., 41,000.....1919

Total debt Apr. 1, 1899. $249,000
Tax valuation 1898 .. 31,658,530
Assessment abt. ⅓ to ½ act. value.
State tax (per *1,000)..... $3·80
County tax (per $1,000)..... 5·00
Population in 1890 was.....67,042
Population in 1898 (est.)..100,000

Eight thousand dollars of the county's bonds are owned by the permanent school fund.

INTEREST is payable in New York.

OPTIONAL.—One hundred thousand dollars of the county's bonds are optional after 1900 and $100,000 after 1905.

DENISON.—

This city is in Grayson County.

LOANS— *When Due.*

Funding Bonds 1884 & 1894—
6s, J&J, $30,000.....
5s, J&J, 25,000.....

School Bonds 1888 & 1892—
6s, J&J, $15,000.....
5s, J&J, 32,000.....

Sewer Bonds 1890 & 1892—
5s, J&J, $60,000.....
5s, J&J, 25,000.....

Street Improv. Bonds 1892—
5s, J&J, $25,000.....

Bond. debt Aug., 1897.. $212,000
Floating debt..... 3,500
Total debt..... 215,500
Sinking fund..... 37,375
Net debt Aug., 1897..... 178,125
Tax valuation 1896.....4,500,000
Assessment about ½ actual value.
Total tax (per $1,000) 1896.$23·10
Population in 1890 was. ...10,958
Population in 1880 was.....3,975
Population in 1898 (est.).. 17,500

This city has no water debt but pays a hydrant rental of *2,456 25 per quarter. The corporation owns property valued at about $450,000.

INTEREST is payable by the Ninth National Bank of New York City

OPTIONAL.—The funding bonds of 1894 are subject to call 1904.

TAX EXEMPT.—All bonds are free from taxation.

DENTON CO.—W. T. Bailey, Treasurer.

Denton is the county seat.

LOANS— *When Due.*

Court House Bonds—
5s, A&O, $90,000.....June 1, 1935
(Subject to call after 1900.)
5s, A&O, $25,000 ...Aug. 10, 1936
(Subject to call after 1906.)
5s, A&O, $32,000....Feb. 10, 1937
(Subject to call after 1907.)
6s, jail bonds*..... $392
6s, bridge bonds*. 12,500
Bonded debt Aug. 10, '99.159,892

Sinking fund Feb. 10,'99 $17,993
Net debt Feb. 10, 1899.. 141,898
Total valuation 1899....8,033,118
Assessed valuation, real.5,236,130
Assessed valuation, per'l 2,371,190
Total valuation 1898....7,607,320
Assessment about ½ actual value.
State and co. tax (per M) '98.$7·60
Denton City tax (p. $1,000).$21·80
Population in 1890 was....21,289
Population in 1899 (est.)...31,000

INTEREST on all bon is payable at the office of the State Treasurer. Interest on bonds maturing 1935 will also be paid at the National Park Bank, New York City, and on those maturing in 1937 at the National Bank of Dallas.

DE WITT CO.—H. E. Dahlman, Treasurer.

County seat is Cuero. The 6 per cent bridge bonds will shortly be refunded by an issue of 20-year 5s.

LOANS— *When Due.*

Bridge Bonds—
6s, ... $37.385* .....

Court House Bonds—
6s, ... $30,000.....May, 1935
Subject to call after 1900.
6s, ... $10,000.....Jan., 1936
Subject to call after 1901.
5s, ... $22,000.....Aug., 1936
Subject to call after 1901.

Total debt Feb. 15, 1899. $99,385
Sinking fund..... 5,000
Net debt Feb. 15, 1899 ..94,385
Tax valuation 1899.....6,341,941
Assessment about ½ actual value.
Tax rate (per $1,000) 1898..$9·50
Population in 1890 was....14,307
Population in 1899 (est.)...15,000

INTEREST on Court House bonds is payable at New York City and Austin, Tex.; on remaining bonds at Cuero.

EL PASO.— { JOSEPH MAGOFFIN, Mayor. { B. S. CATLIN, Clerk.

This is the county seat of El Paso County.

LOANS.— *When Due.*

Sewer Bonds—
7s, J&J, $17,000*.....July 1, 1907
6s, J&J, 15,000.....July 1, 1938
Subject to call after July 1, 1913

City Hall and Jail Bonds—
6s, J&J, $30,000 .....July 1, 1938
Subject to call July 1, 1913
5s, F&A, $10,000 .Feb. 1, 1929
Subject to call after Feb. 1, 1914.

School and Funding Bonds—
6s, A&O, $50,000*....Apl. 1, 1920
5s, F&A, 30,000.....Feb. 1, 1929
Subject to call after Feb. 1, 1914

LOANS— *When Due.*

Water Compromise Bonds—
5s, Feb. 1, $11,000....Feb. 1, 1919
Subject to call after Feb. 1, 1909
Bonded debt Jan. 1, 1899.$163,000
Sinking fund..... 12,997
Net debt Jan. 1, 1899.... 150,003
Interest payable at New York.
Tax valuation 1897.....$4,744,600
Assessment about ¾ actual value.
Population in 1890 was.....10,338
Population in 1897 was....18,627

EL PASO CO.—Park W. Pitman, Clerk.

County seat is El Paso.

LOANS— *When Due.*

Jail Bonds—
5s, ..., $10,000*.....1938

Refunding Court H. Bonds—
5s, ..., $78,000.....1938
5s, ..., 49,000 1939

Interest payable at Austin.
Bonded debt Sept. 1, '99.$137,600
Floating debt..... 93,997

Total debt..... $230,997
Cash assets..... 11,220
Net debt Sept. 1, 1899... 229,776
Tax valuation 1898 9,640,000
Assessment at nearly full value.
State & Co. tax (per M.) '98.$10·05
Population in 1890 was.....15,678
Population in 1880 was..... 3,845
Population in 1898 (about).30,000

FANNIN CO.—M. C. Sadler, Treasurer.

County seat is Bonham.

LOANS— *When Due.*

Court House Bonds—
5s&6s, Apr. 10, $36,000*Apr. 10, '04

Road and Bridge Bonds—
6s, Apr. 10, $3,688*...Part yearly.

Total debt Aug. 1, 1899...$39,688

Total valuation 1899..$10,535,675
Assessment about ½ actual value.
State tax (per $1,000) 1899..$3·80
County tax (per $1,000) ..... 4·50
Population in 1890 was.....9
Population 1899 (about).....55,000

OPTIONAL.—All of the county's bonds are optional after ten years.

BONDS.—The Fannin County permanent school fund owns $37,443 of the above listed bonds; and $1,000 is held by the city of Bonham.

FAYETTE CO.—R. T. Bradshaw, Treasurer.

County seat is La Grange.

LOANS— *When Due.*
ROAD AND BRIDGE BONDS—
5s, Apr. 10, $41,500* Apr. 10, 1902
5s, Apr. 10, 10,000* Apr. 10, 1904
5s, Apr. 10, 11,000* Apr. 10, 1906
5s, Oct. 10, 13,000..Oct. 10, 1938
Subject to call after 1908.
REFUNDING BONDS 1895.
5s, A&O, $75,000.....May 15, 1935
Subject to call after May 15, 1905
Interest payable in New York.

Total debt Feb. 1, 1899.. $158,122
Sinking fund..... 23,492
Net debt Feb. 1, 1899.... 134,630
Tax valuation 1899.....8,434,870
Assessment about ½ actual value.
State & Co. tax (p.$1,000)'98.$8·80
Population in 1890 was.....31,481
Population in 1880 was.....27,996
Population, 1899 (est.),over.40,000

* Issued prior to municipal bond law of 1893.

All bonds except the $75,000 of refunding bonds are tax exempt. The road and bridge bonds are all owned and held by the Permanent School Fund of Fayette County and are non-negotiable.

FORT WORTH.—{B. B. PADDOCK, Mayor. {J. J. NUNNALLY, Auditor.

This city is the county seat of Tarrant County. The validity of some of the city bonds was the subject of litigation, but a recent decision of the Court of Civil Appeals confirms their legality. See Vol. 66, p. 775 and Vol. 67, p. 1072. The city failed to pay its interest due September 1, 1899; see V. 69, p. 711.

LOANS— *When Due.*
FUNDING & IMP. BONDS—
5s, J&J, $275,000*....Jan. 1, 1920
6s, J&J, 175 000*....Jan. 1, 1922
HIGH SCHOOL—
5s, J&J, $90,000*.....Jan. 1, 1920
REDEMPTION BONDS—
6s, M&N, $158,000*.. May 1, 1923
Subject to call after May 1, 1903

b SEWER BONDS
5, M&N, $125,000*....May 1, 1940
STREET AND SEWER BONDS—
7s, M&S, $96,000*.....Sept., 1914
GENERAL IMPOVEMENT—
5 M&S, $300,000 *....Mch. 1, 1921
b WATER BONDS—
5, M&N, $100,000*....May 1, 1920
6, F&A, 650,000*....Feb. 1, 1922
7s, J&J, 150,000*....Jan. 1, 1903

b $1,000 each.

PAR.—Recent loans have been issued in $1,000 pieces.

INTEREST is payable in New York City.

GOLD BONDS.—All bonds are payable in gold.

TOTAL DEBT, ETC.—The city's bonded debt on March 21, 1899, was $2,119,000; sinking fund, investment and cash, $205,923; net debt, $1,913,076; water debt (included in the above total), $800,000. The city owns property valued in 1896 at $1,153,357.

DEBT LIMITATION.—The city's debt is limited by the city's charter of March 20, 1889 to 6 per cent on the taxable values.

ASSESSED VALUATION.—The city's assessed valuation (which is 80 per cent of actual value) and tax rate have been as follows:

Years.	*Real Estate.*	*Personal Property.*	*Total Valuation.*	*Tax Rate per $1,000.*
1898	$11,131,895	$3,967,825	$15,099,720	$25·30
1897	15,790,000	.....	.....	15·00
1894	15,239,230	4,864,738	20,103,968	15·50
1892	14,023,103	7,837,225	21,860,388	21·75
1890	16,502,625	4,804,160	21,306,785	20·55
1889	11,243,727	4,715,143	15,958,870	21·55

The tax rate in 1898 includes city tax proper, $13·00; county tax, $7·00; State tax, $3·30; average school tax, $2·00; total, $25·30.

POPULATION.—In 1890 it was 23,076—as returned by the city enumerator, 30,000; in 1880 it was 6,663; in 1897 (estimated), 37,000.

GAINESVILLE.—JOHN R. SHORTRIDGE, Mayor.

This is the county seat of Cooke County.

LOANS— *When Due.*
FUNDING BONDS—
6s, A&O, $5,000 . ..Mar. 1, 1906
Subject to call at any time.
IMPROVEMENT BONDS—
6s, Aug. 1, $3,000.....Aug., 1901 to Aug., 1903
SCHOOL BONDS—
6s, J&J, $25,000.....Jan. 1, 1942
Subject to call after Jan. 1, 1912
REFUNDING SCHOOL BONDS—
..... $17,0 0..... .....
SEWERAGE & STREET IMP.—
6s, A&O, $7,000.....Apr. 1, 1919
Subject to call after Apr. 1, 1908
STREET IMP. BONDS—
6s, A&O, $26,500.....Oct. 1, 1941
Subject to call after Oct. 1, 1910

LOANS— *When Due.*
6s, J&J, $10,000.....July, 1934
Subject to call after July, 1904
Interest is payable in St. Louis Mo., and Gainesville, Tex.
Bonded debt Jan. 1, '98. $90,500
Floating debt..... 1,795
Total debt..... 92,295
Sinking fund..... 7,638
Net debt Jan. 1, 1898... 84,656
Tax valuation, real.....2,280,341
Tax valuation, personal.1,329,264
Total valuation 1897....3,609,605
Assessment is ⅔ actual value.
City tax (per $1,000).....$11·50
Population in 1880 was.....2,667
Population in 1890 was.....6,594
Population in 1897 (est.)...12,000

OPTIONAL.—All bonds are subject to call in from 5 to 20 years.

GALVESTON.—{W. C. JONES, Mayor. {THEO. K. THOMPSON, Auditor.

Galveston is the county seat of Galveston County.

LOANS— *When Due.*
FUNDING BONDS—
5s, M&N, $200,000.....1905-1915
5s, A&O, 200,000 ...Oct. 1, 1937
Subject to call after Oct. 1, 1917
LIMITED DEBT BONDS 1881—
5s, ..., $1,300,000*.....1921-1927
LIMITED DEBT BONDS 1891—
5s, ..., $1,195,000.....1932-1936

LOANS— *When Due.*
PURCHASE BLOCK 321—
8s, M&S, $10,500...Mar. '00 to '02 ($3,500 due each year.)
SCHOOL HOUSE BONDS—
5s, ... $25,000.....1937
SEWERAGE BONDS—
5s, F&A, $300,000....Aug. 1, 1939
WATER, STR., IMP. & CITY HALL BONDS—
5s, ..., $660,000*.....1928-1936
5s, ..., 58,000.....1936

*Issued prior to municipal bond law of 1893.

PAR VALUE OF BONDS.—The limited debt bonds are $100 and multiples thereof.

INTEREST is payable in New York and Galveston. All coupons are tax receivable.

TOTAL DEBT, ETC.—The subjoined statement shows Galveston's total bonded debt, including the water debt, the floating debt, etc.

	Aug. 1, 99.	*Jan.* 1, '99.	*Feb.* 28, '98.	*Feb.* 28, '97.
Total bonded debt....	$3, 48,·00	$3,652,000	$3,647,500	$3,426,000
Floating debt.....	161,220	79,1·9	82,154	198,970
Total debt	$3,809,720	$3,731,129	$3,729,654	$3,624,970
Sinking fund, &c.....	942,526	923,787	773,107	686,153
Net debt, less cash in various funds	$2,867,194	$2,807,342	$2,852,217	$2,860,713

In addition to the sinking fund, as given above, the city owned in 1899 $560,000 of wharf company stock and $30,000 of City Railroads stock (the income of both pledged to secure its Limited Debt 5 per cent bonds), a water works plant valued at about $1,550,000, an electric-light plant, etc., etc., the total value of its public property being $3,261,000.

The sinking fund receives yearly an amount equal to 2 per cent of the outstanding bonds.

DEBT LIMITATION.—The city can issue bonds only with legislative authority and is forbidden to make loans for railroad aid.

ASSESSED VALUATION.—The city's assessed valuation "for real estate 60 p. c. and personal property 40 p. c.," and tax rate have been as follows:

Years.	*Real Estate.*	*Personal Property.*	*Total Ass'd Valuation.*	*City Tax per $1,000*
1898	$22,424,494	$4,582,477	$27,006,971	$15·70
1897	22,554,618	4,722,036	27,276,654	15·00
1895	19,848,056	5,543,496	25,391,552	15·00
1890	15,970,935	5,062,899	21,033,834	15·00
1881	.....	.....	17,625,862	.....

The total tax rate (per $1,000) in 1898 was $29·50, including State tax, $3·80; county tax, $8·00; city tax, $15·70 and school tax, $2·00.

POPULATION in 1890 was 29,084; in 1880 it was 22,248; in 1870 it was 13,818. Population in 1899 (estimated), 60,000.

GALVESTON CO.—JAS. S. WATERS, Treas.

County seat is Galveston.

LOANS— *When Due.*
BRIDGE BONDS—
5s, Apr. 10, $185,000*.Jan. 10, 1913
Subject to call after Jan. 10, 1903
COURT HOUSE & JAIL BONDS—
5s, A&O, $250,000....Feb. 9, 1937
Subject to call after Feb. 9, 1907.
GULF COL. & S. FE RR.—
6s, M&N, $275,000*..May 1, 1902
Bonded debt Nov. 1, '98...$710,000
Coupons and int. due..... $18,373
Floating debt..... 186,496

Total debt Feb. 23, '99.. $914,869
Sinking fund..... 241,822
Net debt Feb. 23, '99... 673,047
Tax valuation, real. ..20,909,140
Tax valuation, pers'al. 5,364,350
Tax valuation 1898....26,173,490
Assessment about ½ actual value.
State & co. tax (per M.) '98.$10·70
Population in 1890 was.....31,476
Population in 1880 was.....24,121
Population in 1895 (est.)....42,234

INTEREST on the 6 per cent bonds is payable at New York or Galveston; on the 5 per cent bonds at Galveston.

GOLIAD CO.—EMIL BERGMAN, County Treas.

County seat is Goliad.

LOANS— *When Due.*
BRIDGE BONDS—
6s, Apr. 10, $6,000* Apr. 10, 1907
6s, Apr. 10, 2,990* Apr. 10, 1910
6s, Apr. 10, 7,305* Apr. 10, 1911
6s, Apr. 10, 8,000* Apr. 10, 1912
REF'D'G COURT H. BONDS—
5s, Apr. 10, *65,000...Mar. 10, 1919
Total debt Apr. 1, 1899. $92,184
Sinking fund..... 6,889

Net debt April 1, 1899.. $85,'95
Total valuation 1899 .. 3,367,020
Tax valuation, real .....2,·62,117
Tax valuation, pers'l....1,110,8·9
Total valuation 1898....3,372,946
Assessment about ½ actual value.
State & co. tax (per M.) '98.$10·10
Population in 1890 was.....5,910
Population in 1899 (est.)....6,500

INTEREST on the Court House bonds is payable at Austin, Tex., and at the Hanover National Bank, New York City; on the bridge bonds at Austin.

OPTIONAL.—All bridge bonds are subject to call at the option of the county; Court House bonds optional $2,000 yearly 1901 to 1908, balance after 1909.

GONZALES CO.—County seat is Gonzales.

LOANS— *When Due.*
REF'D'G COURT H. BONDS—
5s, ..., $50,000.....1901-1906
Optional—$10,000 after 1901, $5,000 yearly 1902 to 1906, balance any time thereafter.
JAIL BONDS—
6s, Apr. 10, $10,000.Nov. 10, 1901
Subject to call.
Interest is payable at Gonzales.
Bonded debt Jan. 4, '98....$69,000

Total debt..... $72,548
Sinking fund assets..... 7,386
Net debt Jan. 4, 1898.... 65,162
Total valuation 1899....5,136,0 4
Tax valuation, real.....3,945,685
Tax valuation, personal..2,172,165
Total valuation 1898.. 6,117,850
Assessment about ⅔ actual value.
State & co. tax (per M.) '98. $9·40
Population in 1890 was.....18,016
Population in 1898 was.....25,000

GREENVILLE.—D. W. H. TAYLOR, Treas.

This city is in Hunt County.

LOANS— *When Due.*
6s, ..., $7,000....Oct. 1, 1920
6s, ..., 11,000....May 1, 1923
SCHOOL BONDS—
8s, ..., $7,000....Aug. 7, 1915
8s, ..., 2,000....Nov. 5, 1916
6s, ..., 12,000....July 10, 1920
ENGINE HOUSE AND CITY HALL—
6s, ... $5,000....Sept. 2, 1919

WATER-WORKS BONDS—
6s, ..., $15,000... July 5, 1919
Bonded debt Apr. 1, '99 $81,100
Tax valuation 1898.....2,097,999
Real value about 3,000,600
City tax rate (per $1,000)'98.$9·00
Population in 1890 was ... 4,330
Population in 1899 (est.)...10,000

HARRIS COUNTY.—JOHN FARMER, Treas.

County seat is Houston.

LOANS— *Amount.*
JAIL BONDS.—
5s, $100,000.....1935
Subject to call Oct. 10, 1905.
Road and Bridge 6s, ann.. 4,000
Other bonds..... 33,000

Total debt Jan. 1, 1898....148,000
Cash in treasury.....$36,205
Tax valuation 1899... 31,085,750
County tax (per $1,000) '99 $6·00
Population in 1890 was.....37,249
Population in 1898 (est.)...68,000

HARRISON CO.—County seat is Marshall.

The $75,000 court-house bonds had been approved by the State officials but not issued up to the time of going to press.

LOANS— *When Due.*
COURT HOUSE BONDS—
4s, ..., $75,000...Apr. 16, 1939
(Optional $10,000, 1900; $10,000, 1904 and $55,000 in 1909.)
COMPROMISE RAILROAD BONDS—
6s. Apr. 11, $19,350..Apr. 19, 1901
RR. SUBSIDY BONDS (not compromised)—
7s, ..., $2,700 ... Apr. 11, 1904

FUNDING BONDS—
6s, Apr. 1, $23,370 ..Apr. 1, 1910
Total debt Aug. 17, '99... $53,458
Sinking fund. 8,200
Net debt Aug. 17, 1899.. 45,258
Tax valuation 1899.....4,212,408
Assessment about ½ actual value.
State & co. tax (per $1,000).$14·80
Population in 1890 was.....26,721
Population in 1880 was.....25,177
Population in 1899 (est.)...20,000

INTEREST and sinking fund payments on compromise railroad bonds are made by State Comptroller.

OPTIONAL.—All bonds are subject to call.

TAX FREE.—The bonds are all exempt from taxation.

HILLSBORO.—{F. QUICKENSTEDT, Mayor. {W. M. WILLIAMS, Treasurer.

Hillsboro is in Hill County.

LOANS— *When Due.*
CITY HALL BONDS—
7s, J&J, $5,000*.....Sept. 1, 1905
SCHOOL HOUSE BONDS—
6s, J&J, $2,000*.....July 1, 1909
6s, J&J, 2,500*.....Sept. 1, 1911
6s, J&J, 4,000*.....July 2, 1924
WELL (ARTESIAN) BONDS—
6s, A&O, $7,000*.....Oct. 1, 1911
WATER WORKS & SEW BONDS—
5s, g., J&J, $19,000 g. Jan. 1, 1935
5s, g., M&S, 8,000 g..Sept. 3, 1935
5s, g., ..., 15,000.....Jan., 1937

Total debt Jan. 1, 1899.. $62,500
Sinking fund..... 3,000
Net debt Jan. 1, 1899... 59,500
Water debt (included)... 42,000
Tax valuation, real.....1,444,355
Tax valuation, personal. 647,075
Total valuation, 1898....2,091,430
Assessment about ¾ actual value.
City tax (per $1,000), 1898. $9·00
Population in 1890 was.....2,541
Population 1897 (estim'd)...7,000

HOUSTON.—{S. H. BRASHEAR, Mayor. W. M. BAUGH, Secretary.

This city is in Harris County. This city has voted to issue $200,000 5 per cent 40-year sewer bonds.

LOANS— *When Due.*
BRIDGE BONDS, 1896—
5s, M&N, $39,000.....May 1, 1936
COMPROMISE BONDS—
6s, J&J, $500,000.....Jan. 1, 1918
5s, J&J, 503,000.....Jan. 1, 1918
CONSOLIDATED BONDS—
6s, J&J, $12,800.....July 1, 1906
FUNDING BONDS—
6s, J&J, $524,000.....Jan. 1, 1912
H. T. & B. RR. BONDS—
8s, A&O, $9,500.....Apr. 22, 1899
IMPROVEMENT BONDS—
5s, J&J, $100,000.....July 1, 1938
PAVING AND SEWER BONDS—
5s, J&J, $250,000....July 1, 1937
Subject to call after 1917.
5s, J&J, $100,000.....Jan. 1, 1939
REFUNDING BONDS—
5s, J&J, $109,000.....Jan.1,1937
SCHOOL BONDS—
6s, M&N, $100,000....May 1, 1924
5s, ..., 50,000.....Dec. 1, 1937
5s, ... 60,000.....Jan. 1, 1923

GOLD—All bonds, according to a city official, are payable in gold.

INTEREST on the compromise 5s and 6s and on the paving and sewer bonds is payable at the Union Trust Company, New York City on the funding 6s at the American Exchange National Bank, New York City; others also in New York City.

TOTAL BONDED DEBT Feb. 4, 1899, was $2,257,300; floating debt, $62,560; total debt, $2,319,860.

ASSESSED VALUATION (about $\frac{3}{5}$ actual value) in 1899 was $25,141,369; city tax (per $1,000) in 1899 was $20·00.

POPULATION in 1890 was 27,557; in 1897, estimated, 60,000.

JONES COUNTY.—G. W. CASTLES, Treasurer.

County seat is Anson. The validity of the funding bonds has been questioned.

LOANS— *When Due.*
COURT HOUSE BONDS—
8s, Apr. 10, $1,000..Mar. 31, 1900
5s, ... 28,350...May 10, 1937
FUNDING BONDS—
5s, ... $10,000..... .....
BRIDGE BONDS—
6s, Apr. 10, $4,500...Nov. 14, 1911
6s, Apr. 10, 2,500..Nov. 16, 1912

Bonded debt Jan. 1, 1898 $45,208
Floating debt..... 1,770
Total debt Jan. 1, 1898.. 46,978
Tax valuation 1899.....1,764,141
Assessment same as actual value.
State & co. tax (per M.) '98..$10·30
Population 1890 was.....3,797
Population 1897 (est.).....5,000

OPTIONAL.—Bonds are all subject to call at any time.

INTEREST on the funding bonds is payable in Houston; on the bridge bonds in Austin; on all other bonds in St. Louis, Mo.

KNOX COUNTY.—J. P. THOMAS, Treasurer.

County seat is Benjamin.

LOANS— *When Due.*
REFUNDING BONDS—
.... $59,500... .....
Interest payable at Benjamin.
Total debt Apr. 1, 1898....$59,500
Sinking fund..... 4,000

Net debt Apr. 1, 1898... $55,500
Tax valuation 1899.....1,632,743
State & co. tax (per $1,000).$10·30
Population in 1890 was.....1,134
Population in 1897 (est.).....2,000

LAMAR CO.—FRANK D. MALLORY, Treas.

County seat is Paris Bonds all issued under municipal bond law of 1893.

LOANS— *When Due.*
5s, A&O, $90,000....Apr. 10, 1935
Subject to call after 10 years.
5,s, A&O, $44,000...Aug. 10, 1937
Interest payable at Paris, Tex.
Subject to call after 1907.
Total debt Sept. 1, 1899..$134,000
Sinking funds..... 12,000
Net debt Sept. 1, 1899... 122,000

Total valuation 1899..$10,306,530
Tax valuation, real.... 6,658,204
Tax valuation, pers'l.. 3,160,014
Total valuation 1898.. 9,818,248
Assessment about $\frac{2}{5}$ actual val.
State tax (per $1,000).....$3·80
County tax (per $1,000)..... 4·70
Population in 1890 was....37,302
Population in 1898 (est.)...50,000

MATAGORDA CO.—D. P. MOORE, Treasurer.

Bay City is the county seat.

Bonded debt Aug. 14, '99 $43,820
Floating debt..... 3,591
Total debt..... 47,411
Sinking fund assets..... 4,716
Net debt Aug. 14, 1899.. 42,695
Assessed valuation, real.2,098,560

Assessed valuation, per'l $860,621
Total valuation 1898....2,959,181
Assessment abt. 75% actual value.
State and county tax (per $1,000) 1898.....$9·10
Population in 1890 was.....6,000

McKINNEY.—J. M. PEARSON, Mayor.

This city is the county seat of Collin County.

LOANS— *When Due.*
SCHOOL HOUSE BONDS—
6s, J&J, $8,000*.....1909
WATER BONDS—
5s, J&D, $29,000....June 1, 1938
(Subject to call after June 1, 1918)
RAILROAD BONDS -
6, Feb., $4,750, g.....1901

Bonded debt Feb. 10, '99 .$41,750
Sinking fund..... .over 1,000
Net debt Feb.10,'99, ab't. 40,750
Assessed valuation '99..1,622,810
Assessment about $\frac{4}{5}$ actual value.
City tax rate (per $1,000)...$9·70
Population in 1890 was.....2,489
Population in 1898 (est.)... 5,000

INTEREST on water bonds payable at National Bank of Republic, New York; on the school bonds in New York and on the railroad bonds in McKinney.

McLENNAN CO.—F. W. BURGER, Treasurer.

County seat is Waco.

LOANS— *Amt. Outstg.*
Bridge bonds, due 1909*..$80,000
do do 1911*.. 5,750
Court House do 1900*.. 3,500
Jail do do 1901*.. 13,000
do do do 1907*.. 6,000
Bonded debt Mar.1,1899.$108,250

Floating debt..... $941
Total debt Feb. 1, 1899. 109,191
County funds..... 72,259
Tax valuation 1898....22,163,255
Stat&Co. tax (per $1,000)'98.$7·80
Population in 1890 was.....39,204
Population in 1895 (est.)...45,000

MILAM COUNTY.—

Cameron is the county seat.

LOANS— *Amt. Outs'g.*
Court House bonds.....$73,500
Jail bonds..... 20,000
Road and bridge bonds.... 65,872
Total debt Jan. 1, 1898....159,372

Cash in treasury..... $10,308
Tax valuation 1898.....7,563,395
State & Co. tax (per M.) '98 $10·60
Population in 1890 was .. 24,773
Population in 1898 (est.)....38,000

NUECES CO.—W. H. CALDWELL, Treasurer.

County seat is Corpus Christi.

LOANS— *Amount.*
REFUNDING BONDS—
4½s, ..., $28,000.. Apr. 10, 1939
Optional $500 y'rly 1900 to 1909
balance at any time therafter.
Road & bridge bonds, 6s. $7,445
Total debt Feb. 1, 1899.. 37,445
Total valuation 1899....5,444,565

Tax valuation, real.....$3,460,303
Tax valuation, personal 1,984,262
Total valuation 1898....5,444,565
Assessment about $\frac{4}{5}$ actual value.
State & Co. tax (per M.) '98.$8·40
Population in 1890 was.....8,093
Population in 1899 (est.)...10,000
Bonds are subject to call.

PALESTINE.—{A. L. BOWERS, Mayor. L. GOOCH, Treasurer.

Palestine is the county seat of Anderson County.

LOANS— *When Due.*
SCHOOL HOUSE BONDS—
6s, J&J, $6,000.. 1914
Subject to call after 1899.
6s, J&J, $16,000.....1918
Subject to call at any time.
5s, M&N, $12,000..... 1936
Subject to call after 1906.

Total debt Feb.1,'99,abt. $81,000
Total valuation, 1898...2,326,390
Assessment about $\frac{4}{5}$ actual value.
City school tax (p. M.) '96...$11·00
Population in 1890 was. ... 5,838
Population in 1897 (est.)...10,600

INTEREST on the 6 per cent bonds is payable in Palestine; on the 5s in New York City.

PARIS.—{J. C. GIBBONS, Mayor. SION S. RECORD, Secretary.

This is the county seat of Lamar County. The city owns property valued at $188,000.

LOANS *When Due.*
CITY PRISON & FIRE DEP.—
6s, J&J, $10,000 ....Nov. 10, 1938
Subject to call after Nov. 10, 1898
FUNDING BONDS—
6s, J & J, $5,000..... .....
..., ..., 20,000..... .....
STREET IMPROVEMENT—
5s, J&J, $50,000 .....Oct. 1, 1929
Subject to call after Oct. 1, 1909
5s, J&J, $25,000.....June 2, 1930
CITY DEBT BONDS—
6s, J&J, $10,000.....Feb. 1, 1912
Subject to call after Feb. 1, 1902

WATER WORKS BONDS—
6s, J&J, $60,000.....Apr. 1, 1937
Subject to call after Apr. 1, 1912
6s, J&J, $23,000.....Oct. 15, 1937
Subject to call after Oct. 15, 1912
5s, J&J, $65,000 .....Jan., 1938
Total debt June 1, 1898. $210,000
Sinking Fund..... 12,639
Net debt June 1, 1898... 245,361
Water debt(incl'd above) 148,000
Tax valuation 1898.....4,380,787
Assessment about $\frac{3}{5}$ actual value.
Tax rate (per $1,000) '96. $19·70
Population in 1890 was.....8,254

INTEREST is payable at the Fourth National Bank, New York City on January and July 10.

RED RIVER CO.—J G. WRIGHT, Clerk.

County seat is Clarksville.

LOANS.— *When Due.*
Court House bonds..... $8,000
Jail bonds 23,500
Road and bridge bonds.... 9,000
Total debt Aug. 1, 1899... 40,500
Sink. fds. and cash in treas. 3,500

Tax valuation 1899.....$4,736,557
Assessment about $\frac{1}{2}$ actual value.
State & Co. tax (per M.) '99.$10·30
Population 1890 was.....21,452
Population 1880 was.....17,194
Population in 1899 (est.)...35,000

OPTIONAL.—All the loans are subject to call before maturity.

INTEREST is payable partly in St. Louis, Austin and Paris.

RUNNELS COUNTY.—W. F. SHARP, Treas.

County seat is Ballinger.

LOANS— *When Due.*
BRIDGE BONDS—
6s, A&O, $14,000....Apr. 10, 1910
.. .., $20,000.....
COURT HOUSE BONDS—
6s, ..., $35,500.....

JAIL BONDS—
6s, ..., $7,000.....
Total debt Jan. 1, 1898.. $75,500
Tax valuation 1898.....2,875,105
State & Co. tax (per M.) '98..$7·80
Population 1890 was.....3,193
Population in 1898 (est.)....4,000

INTEREST on bridge bonds due in 1910 (now in litigation) is payable at the St. Louis Nat. Bank; on court house bonds, in Austin, Tex.

SAN ANTONIO.—{MARSHALL HICKS, Mayor. W. W. JOHNSON, City Clerk.

This is the county seat of Bexar Co. As we go to press this city is negotiating for the sale of $190,000 4 per cent gold refunding bonds.

LOANS— *When Due.*
BRIDGE BONDS (1890)—
5s, M&S, $100,000...Sept.15,1920
Subject to call Sept.15,1910
JUDGMENT BONDS—
6s, M&N., $51,000....May 1, 1902
Not subject to call.
ELECTRIC FIRE ALARM SYSTEM—
5s, M&S, $25,000....Sept.15, 1920
Subject to call Sept.15, 1910
PUBLIC IMPROVEMENTS—
6s, J&J, $50,000.....July 1, 1917
Subject to call after July 1, 1907
6s, J&J, $50,000.....July 1, 1919
Subject to call after July 1, 1909
FUNDING BONDS (1895)—
6s, J&J, $300,000....July 22,1915
Subject to call July 22,1905
SEWER BONDS 1894—
5s, M&S, $500,000....Sept. 1, 1934
PROPERTY CONDEMNED, ETC.—
5s, M&S, $75,000.....Sept.15,1920
Subject to call Sept.15,1910

REFUNDING BONDS—
5s, M&S, $50,000....Sept.15, 1905
4s, J&J, 190,000.....Jan. 1, 1919
5s, M&S, 50,000....Sept.15, 1920
Subject to call Sept. 15, 1910
CITY HALL BONDS—
5s, ..., $150,000.....Aug. 1, 1917
Subject to call after 1907.
SIDEWALK BONDS—
6s, M&N, $10,000 g..Nov. 30, 1931
Subject to call Nov. 30, 1921
5s, J&J, $10,000....July 1, 1919
Subject to call July 1, 1909
5s, M&S, $10,000....Sept.15, 1920
Subject to call Sept.15, 1910
STREET IMPROVEMENT BONDS—
6s, M&N, $50,000 g..Nov. 30, 1931
Subject to call Nov. 30, 1921
5s, J&J, $250,000....July 1, 1919
Subject to call July 1, 1909
5s, M&S, $50,000....Sept.15, 1920
Subject to call Sept.15, 1910

INTEREST is payable at Treasurer's office in San Antonio or at the Fiscal Agency in New York.

TAX FREE.—All of the city's bonds are exempt from taxation.

TOTAL DEBT, ETC.—San Antonio's bonded debt on Sept. 1, 1899, was $1,971,000. The floating debt was $90,000. The city has no water debt.

The city owned property on June 1, 1898, valued at $1,405,430.

ASSESSED VALUATION.—The city's assessed valuation ("about 65 per cent cash value") and tax rate have been as follows:

Years.	*Real Estate.*	*Personal Property, etc.*	*Total Assessed Valuation.*	*City Tax per $1,000.*
1899.....	$.....	$	$30,760,000	$17·00
1898.....	27,208,590	3,763,205	30,971,795	15·00
1896.....	26,358,060	4,776,130	31,134,190	14·50
1892.....	24,205,810	6,272,195	30,478,005	14·00
1891.....	23,780,725	6,974,760	30,755,485	14·65
1890.....	21,640,720	5,980,230	27,620,950	11·00
1880.....	6,247,855	2,188,701	8,436,556	10·00

State and county tax (per $1,000) for 1898 was $10·50; city tax $17·00; total tax (per $1,000) $27·50.

POPULATION.—In 1890 population was 37,673; in 1880, 20,550; in 1895 (estimated), 60,000.

SHERMAN.—{A. A. FIELDER, Mayor. E. M. KEARNEY, Secretary.

Sherman is the county seat of Grayson County.

LOANS— *When Due.*
TEXAS & PACIFIC RY.—
8s, Feb. 12, $40,584..Feb. 12, 1904
HOUSTON & TEXAS CENTRAL REF'D'G BONDS—
6s, A&O, $20,500.....1912
($1,500 payable yearly.)
FUNDING BONDS—
6s, M&O, $32,000 1930
($1,000 payable yearly.)

IMPROVEMENT BONDS—
6s, M&N, $20,000.....Nov. 1, 1932
Subject to call after 1902
6s, J&J, $4,000..... Jan. 15, 1934
Subject to call after 1914
6s, A&O, $18,000.....1935
($500 payable yearly.)
5s, F&A. $10,000.....Feb. 1, 1939
WATER WORKS BONDS—
6s, A&O, $59,000.....July, 1936
Subject to call in 1906.

INTEREST on the water bonds is payable at the National Bank of the Republic, New York City; on the Texas & Pacific Railroad bonds by State Comptroller at Austin; on all other bonds at the National Park Bank, New York City.

TOTAL DEBT, ETC.—The total bonded debt on April 1, 1899, was $232,584; water debt (included) $59,000; cash and bonds in treasury, $83,633. The net debt on April 1, 1899, was $149,950.

ASSESSED VALUATION in 1899 was $4,858,020; in 1890 it was $2,817,000. Total tax rate (per $1,000) in 1898 was $13·85. Valuation is about ¾ actual value.

POPULATION in 1890 was 7,335; in 1899 about 13,000.

SMITH CO.—J. C. TARBUTTON, Treasurer.

Tyler is the county seat.

LOANS— *When Due.*
RAILROAD SUBSIDY BONDS—
5s, ..., $117,000.....Aug., 1927
Subject to call after Aug., 1902
Bonded debt May, 1898. $136,800
Sinking fund..... 4,960
Net debt May, 1898 131,840
Total valuation 1899 .. 5,790,065

Assessed valuat'n, real. $3,732,767
Assessed valuation, per'l. 1,814,503
Total valuation 1898 5,547,270
Assessment ⅔ actual value.
State & Co. tax (per $1,000). $10·80
Population in 1890 was....28,320
Population in 1898 (est.)...40,000

TARRANT CO.—JNO. P. KING, County Clerk.

County seat is Fort Worth. Bonded debt Aug. 1, 1898, was $494,365 For details of bonds, valuations, &c., see STATE AND CITY SUPPLEMENT for April, 1899.

TERRELL.—D. J. ANTHONY, Mayor.

This city is in Kaufman County. The bonded debt (details of which were given in last SUPPLEMENT) on Jan. 1, 1898, was $33,000.

TRAVIS COUNTY.—Z. P. JOURDAN, Treas.

County seat is Austin. Bonds of this county to the amount of $47,000 have been declared invalid by the U. S. Supreme Court. Bonds below issued under new Municipal Bond law.

LOANS— *When Due.*
REFUNDING BONDS—
4s, ..., $136,000.....Feb., 1938
Optional 1918.
Total debt July, 1898....$163,500

Tax valuation, 1898..$15,798,010
State & Co. tax (per M.) '98..$8·30
Population in 1890 was....36,322
Population in 1897 (est...).65,000

UVALDE COUNTY.—M. W. COLLIER, Treas.

County seat is Uvalde. Bonds below issued under new municipal bond law.

LOANS— *When Due.*
BRIDGE BONDS—
4s, ..., $11,000..... 1919
(Optional 1902.)
COURT HOUSE BONDS—
6s, April 10, $32,000.April 10, '35
Int. payable at Austin, Tex.

Total debt Feb. 1, 1899.. $32,000
Tax valuation, 1899.....3,040,065
Assessment about ⅔ actual value.
State & Co. tax (per M) '98..$9·00
Population in 1890 was.....3,804
Population in 1895 (est.).....5,000

VICTORIA CO.—C. A. LEUSCHNER, Treas.

Victoria is the county seat.

LOANS— *When Due.*
BRIDGE BONDS—
7s, ..., $2,000..... Aug., 1901
6s, ... , 4,050 .....1913&1914
5s, ..., 12,000.....Jan., 1936
JAIL BONDS—
5s, ..., $5,000 .....March, 1936

COURT-HOUSE BONDS—
5s, ... , $67,000.....1936
Bonded debt Feb. 13, '99. $91,050
Tax valuation 1898.....6,474,000
County tax (per $1,000) '97..$5·25
Population in 1890 was.... 8,737
Population in 1895 (est.)...12,000

WACO.—{C. C. McCULLOCH, Mayor. {R. W. JABLONOWSKI, City Secretary.

This city is in McLennan County. The bonded debt on Apr. 16, 1898, was $658,500 and the total debt $686,672. For details of bonds, valuations, &c., see STATE AND CITY SUPPLEMENT for April, 1899.

WALLER CO.—DIXON S. CUNEY, Treasurer.

County seat is Hempstead. The bonded debt on March 1, 1899, was $66,000. For details of bonds, valuations, &c., see STATE AND CITY SUPPLEMENT for April, 1899.

WAXAHACHIE.—E. A. DU BOSE, Mayor.

This city is the county seat of Ellis County. Bonded debt on Feb. 1, 1899, was $97,300. For details of bonds, valuations, &c., see STATE AND CITY SUPPLEMENT for April, 1899.

WILBARGER CO.—J. B. CRAWFORD, Treas'r.

Vernon is the county seat. $77,000 of old bonds, part of which had been declared illegal, have been surrendered for $46,726. Total debt on April 1, 1899, was $133,544. For details of debt, valuations, &c., see STATE AND CITY SUPPLEMENT for April, 1899.

WILLIAMSON CO.—S. K. P. JACKSON, Treas.

County seat is Georgetown.

LOANS— *When Due.*
REFUNDING BONDS—
5s, Mar., $54,000.....March, 1938
Subject to call after 1908.
Interest payable at State Treasury.
Bonded debt Aug. 1, '99.. $54,000
Floating debt..... 1,220

Sinking funds..... $2,190
Total valuation 1899....12,351,020
Assessment is ⅗ actual value.
State tax (per $1,000) '99... $3·80
County tax (per $1,000) '99 3·45
Population in 1890 was.....25,909
Population in 1898 (est.)...34,000

OPTIONAL.—All of the county's bonds are subject to call.

TAX FREE.—The jail and court-house bonds are tax exempt.

* Issued prior to municipal bond law of 1893.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding the counties (besides a few other civil divisions) in the State of Texas which have an indebtedness of over $10,000 and which are not represented among the foregoing detailed reports. We add the estimated population for 1895, taken from State reports.

County—	Total Debt.	Tax Valuation.	County Tax Rate per $1,000.	Popul'n 1895.
Abilene, Taylor County	$39,000	‡$2,200,350	$5·50	4,500
Alvarado, Johnson County	11,000	†418,040	.....('90)	1,543
Anderson County	37,000	†4,421,602	5·50	22,000
Aransas County	36,740	1,937,853	4·50	2,346
Archer County	52,203	2,145,870	8·50	3,786
Armstrong County	26,250	†1,219,824	8·50	1,272
Atascosa County	40,000	2,446,100	6·25	7,842
Austin County	18,000	†3,908,656	4·50	20,000
Bandera County	28,738	1,250,985	7·05	4,164
Bastrop County	38,000	5,668,721	4·70	24,500
Baylor County	$47,978	$2,436,192	$6·00	3,000
Bee County	43,776	3,459,815	4·00	5,500
Blanco County	25,303	1,404,006	8·00	5,916
Borden County	24,514	648,074	7·60	594
Bosque County	42,000	†4,606,285	6·20	16,188
Bowie County	67,264	†4,263,550	6·00	23,718
Brazos County	59,200	3,920,196	5·20	20,532
Brown County	50,198	4,287,655	9·30	16,000
Bryan, Brazos County	28,000	†1,333,400	10·00	4,000
Burleson County	34,015	3,497,617	5·40	18,558
Burnet County	27,000	3,865,764	3·40	11,500
Calahan County	12,500	†2,752,881	4·50	7,050
Caldwell County	76,890	†4,510,670	9·30	15,769
Calhoun County	23,224	†1,619,081	5·00	2,500
Calvert, Robertson Co	26,000	†1,008,030	..... ('90)	2,632
Cameron County	80,549	3,360,954	5·00	19,524
Cherokee County	21,000	†2,992,359	4·50	24,000
Childress County	63,060	†1,720,260	6·50	2,322
Clay County	59,910	4,713,970	7·00	12,000
Coleman County	37,132	4,963,584	5·00	8,112
Collin County	54,600	11,555,100	3·70	48,397
Collingsworth County	29,737	1,018,705	6·50	1,194
Comal County	63,800	2,215,982	7·20	8,000
Comanche County	54,153	4,242,661	6·50	18,500
Commerce, Hunt Co	12,500	†450,907	.....	('90) 810
Concho County	37,000	1,817,643	4·50	1,196
Cooke County	19,000	†7,412,970	5·00	26,266
Cottle County	32,200	†1,422,958	6·50	822
Crosby County	10,000	1,169,413	2·70	600
Deaf Smith County	17,000	†777,644	5·50	300
Delta County	18,907	2,367,630	6·50	12,000
Dickens County	33,000	1,449,431	11·30	550
Dimmit County	25,800	†1,408,942	6·20	1,100
Donley County	24,000	†1,709,402	5·20	2,050
Dublin, Erath Co	18,000	†735,004	.....	('90) 2,025
Duval County	44,383	1,962,411	6·00	('90) 7,598
Eastland County	47,000	3,645,296	11·30	10,373
Edwards County	38,768	†1,601,259	6·50	2,400
Ellis County	211,000	14,364,390	5·50	37,500
Ennis, Ellis Co	62,000	‡1,500,208	12·50	8,000
Erath County	53,500	5,152,295	5·50	25,300
Falls County	31,530	8,075,186	5·20	('90) 20,760
Fisher County	16,700	1,326,876	7·50	2,500
Floyd County	14,000	1,055,280	6·50	1,200
Foard County	47,421	†1,219,095	6·50	1,800
Ft. Bend County	107,555	5,326,876	5·50	13,000
Freestone County	30,000	2,894,555	5·10	18,000
Frio County	31,656	1,977,665	2·30	4,000
Gonzales, Gonzales County	15,500	†879,982	.....	('90) 1,641
Grayson County	25,500	18,374,319	4·30	70,000
Gregg County	34,495	1,686,297	7·70	9,500
Grimes County	24,248	†3,704,871	5·00	25,000
Groesbeck, Limestone Co	14,500	‡479,000	19·00	('90) 663
Guadalupe County	34,000	†4,575,677	5·20	17,000
Hale County	16,124	1,030,430	8·50	1,200
Hall County	44,743	1,472,943	6·50	1,800
Hamilton County	30,500	†3,433,217	6·00	12,000
Hardeman County	78,000	2,124,791	6·50	3,588
Hardin County	15,446	1,383,857	6·50	5,000
Hartley County	27,101	†1,076,356	6·40	500
Haskell County	64,740	†2,117,620	6·50	1,800
Hays County	37,514	3,309,555	6·00	('90) 11,352
Hemphill County	12,000	†1,073,088	6·50	1,000
Henderson County	27,383	2,779,042	6·50	16,000
Henrietta, Clay County	29,000	‡1,100,000	.....	2,000
Hidalgo County	25,300	†1,980,975	6·50	5,000
Hill County	159,000	10,508,730	5·00	34,500
Honey Grove, Fannin Co	34,000	‡1,165,000	.....	('90) 1,828
Hood County	54,013	2,126,671	7·20	9,000
Hopkins County	86,318	4,907,680	6·20	('90) 20,572
Houston County	28,000	†3,070,250	4·00	23,000
Howard County	19,209	1,599,167	6·00	2,600
Huntsville, Walker County	21,095	†717,703	.....	('90) 1,509
Jack County	36,000	2,803,963	6·20	10,400
Jackson County	57,825	3,059,773	7·40	5,500
Jefferson County	112,000	5,686,420	7·00	9,000
Johnson County	81,000	7,988,670	5·00	30,500
Karnes County	88,171	3,529,890	6·20	4,500
Kaufman County	32,000	8,063,129	5·20	23,000
Kent County	44,283	1,120,791	9·00	750
Kerr County	22,500	2,045,151	4·70	5,400
Kimble County	24,249	†1,268,980	5·30	2,300
King County	37,004	†973,785	8·20	173
Lampasas County	42,500	†2,930,679	5·00	7,000
Laredo, Webb County	117,000	†2,124,000	12·50	13,000
La Salle County	38,000	1,749,453	6·00	3,100
Lavaca County	110,500	5,483,061	5·40	25,000
Lee County	40,000	3,025,950	4·80	15,300
Leon County	41,112	2,122,130	6·00	16,600
Limestone County	73,255	7,445,100	4·50	27,000
Live Oak County	21,251	1,673,419	5·00	3,000
Llano County	85,336	2,846,365	5·80	8,500
Lubbock County	20,577	†677,693	6·00	500
Lufkin, Angelina County	10,000	†310,093	..... ('90)	529
McCulloch County	20,496	1,830,834	7·20	3,600
Marion County	197,000	†1,191,719	12·00	13,000
Martin County	22,000	1,522,858	5·00	700
Maverick County	14,500	2,214,132	4·50	5,000
Medina County	48,428	2,844,344	6·20	7,000
Menard County	22,100	1,251,040	5·00	2,500
Mills County	39,887	2,232,892	6·00	7,000
Mitchell County	90,958	2,328,647	8·50	2,500
Montague County	10,000	6,109,218	4·00	25,000
Montgomery County	38,815	3,109,010	6·20	15,000
Morris County	14,070	931,985	6·50	9,000
Navarro County	43,500	11,013,250	4·50	42,000
New Braunfels, Comal Co	24,200	†783,440	.....	('90) 1,608
Nolan County	20,780	1,980,224	6·00	2,000
Oak Cliff, Dallas County	45,000	†1,248,000	11·50	('98) 4,500
Oldham County	12,000	771,686	6·50	380
Orange County	54,063	†1,846,329	8·50	5,500
Orange, Orange County	28,000	†905,102	.....	('90) 3,173
Palo Pinto County	37,311	3,374,307	4·00	9,500
Panola County	40,535	1,700,772	6·50	15,000
Parker County	32,712	†6,092,875	4·50	25,000
Potter County	30,000	1,531,461	7·50	1,800
Presidio County	96,000	2,694,478	6·50	5,250
Rains County	15,936	1,291,948	6·50	6,500
Randall County	24,116	1,017,243	8·20	1,000
Reeves County	39,995	†2,208,457	4·70	4,000
Robertson County	81,710	5,465,635	4·60	38,000
Rockdale, Milam Co	32,000	‡805,490	.....	2,500
Rockwall County	26,445	2,067,385	5·80	8,000
San Augustine County	24,530	†988,110	6·50	7,000
San Jacinto County	17,085	†1,366,895	6·20	8,250
San Saba County	15,000	3,015,986	5·20	7,277
Scurry County	25,929	†1,121,166	5·00	1,700
Seguin, Guadalupe County	22,000	†774,160	.....	('90) 1,716
Shackelford County	64,009	2,118,065	6·50	3,000

County—	Total Debt.	Tax Valuation.	County Tax Rate. per $1,000.	Population, 1895.
Shelby County	$38,317	†$2,075,350	$7·00	15,500
Starr County	25,897	†2,099,760	7·30	11,790
Stephens County	24,604	†2,373,592	3·60	7,000
Sterling County	11,762	1,156,742	4·20	1,000
Stonewall County	42,240	1,488,911	8·70	1,144
Sutton County	36,879	1,521,484	5·20	1,600
Taylor County	48,000	†4,398,586	4·30	9,000
Texarkana (C.), Bowie Co	43,800	.....	.....	6,380
Throckmorton County	39,765	†1,674,349	6·50	1,700
Titus County	30,000	1,633,076	6·50	10,500
Tom Green County	49,000	3,855,110	5·00	7,100
Tyler County	38,670	†1,683,434	6·50	13,200
Upshur County	38,264	1,777,071	6·50	15,000
Val Verde County	30,000	3,587,540	6·50	5,000
Walker County	$42,796	$2,465,450	$6·00	14,500
Ward County	19,610	1,019,560	6·50	750
Webb County	23,132	†3,302,860	6·00	16,295
Wharton County	85,575	4,889,833	6·50	10,000
Wheeler County	27,312	†736,669	6·50	1,250
Wichita County	88,742	3,240,007	6·50	7,500
Wilson County	17,500	4,039,630	9·00	14,000
Wise County	115,000	6,446,375	5·50	28,000
Wood County	24,246	2,788,241	5·00	18,500
Young County	61,259	†2,837,248	5·40	6,500
Zapata County	21,500	†928,596	7·50	(‰)3,562
Zavala County	11,460	†1,333,659	5·00	1,050

‡ Valuations for 1897; † for 1898; all others for 1899.

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